



# 2001 Individual Income Tax

**Rick Clayburgh**  
**Tax Commissioner**

## Form ND-1

### *Important information for all taxpayers*

Dear Taxpayer:

North Dakota's individual income tax law was significantly changed for 2001. This booklet explains those changes on [page 1](#).

How you calculate your tax and the forms you use have changed. North Dakota tax law still provides for two methods of calculating individual income tax. One of them is found on Form ND-1, the new income tax form contained in this booklet. Form ND-1 replaces Form 37-S, the form you have known as the "Short Form" since 1981. Over 95 percent of all taxpayers will calculate the lowest tax using the new Form ND-1 in this booklet. See **Which form to use** on [page 4](#) for more information.

More and more taxpayers just like you are preferring the electronic filing method. In fact, last year the number of North Dakota e-filed returns was almost double the record number e-filed in 2000. And that's not all. Direct Deposit, too, is fast becoming the method taxpayers favor to quickly receive their refund. If you haven't used e-file or Direct Deposit, I encourage you to check into it. You can read more about these services on [page 15](#). You can also learn more about the software products and tax preparation offices that are able to e-file your North Dakota tax return through our Web site at [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com).

Through taxpayer feedback we have been able to make filing your North Dakota taxes as easy as can be and the business of processing your return is as efficient and cost effective as possible. Contact us if you have any tax-related suggestions, questions, or concerns. You will find contact information on the [back cover](#) of this booklet.

Thank you,

RICK CLAYBURGH  
TAX COMMISSIONER

### *New* **Individual income tax booklet for 2001...**

#### *New form!*

This booklet contains a new form for 2001 – Form ND-1. Just as the new name implies, Form ND-1 is the main form for the majority of individuals. It replaces Form 37-S (Short Form). You can read more about the new form on [pages 1 and 16](#).

#### *New calculation!*

You will also notice a major change in the way you calculate your tax this year. You will now calculate a North Dakota taxable income to which you will apply a new set of tax rates. For most taxpayers, North Dakota taxable income will be the same as their federal taxable income.

#### *New tax rates!*

A new five-rate tax bracket system, with rates ranging from 2.1% to 5.54%, took effect in 2001. To simplify the tax calculation for most taxpayers, we have included a [tax table](#) in this booklet.



See [page 15](#) inside  
for details.



See instructions for  
line 30 on [page 12](#).

## This booklet contains the following forms—

- Form ND-1
- Schedule ND-1CR
- Schedule ND-1NR

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If you need a form or document not included in this booklet, you may download it from our Web site at [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com), or you may call or write for one—see the [back cover](#) of this booklet for the phone numbers and an address.



## Please note the following booklet changes for 2001:

- The new Form ND-1 in this booklet replaces Form 37-S, the short form.
- Form 37, the long form, has been renamed Form ND-2 (Optional Method), and has been placed in a separate booklet.
- The new supplemental Schedule ND-1NR in this booklet replaces Schedule NR for Form ND-1 purposes.
- The new supplemental Schedule ND-1CR in this booklet replaces Schedule 4 for Form ND-1 purposes.

## *Do you have a use tax reporting and payment requirement?*

**D**id you purchase goods from outside North Dakota or outside the U.S.?

If you did, you may have to pay North Dakota sales tax (and applicable city sales tax) on those goods.

Technically, what you have to pay is called a use tax. It applies to the same goods which are subject to North Dakota's sales tax. The use tax applies whether you purchase goods in person at an out-of-state location, or by mail, phone or the Internet.

If you didn't pay any sales tax, or you paid tax to another country, at the time of purchase, you must pay the use tax at North Dakota's sales tax rate on the total purchase. Or, if you did pay sales tax to another state at the time of purchase, but you paid less than what you would have paid in North Dakota, the difference is the amount of use tax you must pay. If applicable, city sales taxes must be included in the calculation.

If this applies to you, you must complete and file a North Dakota Use Tax Return (Form F22). To obtain one, call the North Dakota Sales and Special Taxes Division at (701) 328-3389, or download it from our Web site at [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com).

**Privacy Act information.** In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of the individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking the individual's files with those of the Internal Revenue Service.

# Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

## 2001 legislation affecting your income tax

Significant changes were made to the individual income tax law that will directly affect the majority of taxpayers. Following is a summary of the changes.

### House Bill 1399

#### Short form income tax system overhauled

The 2001 legislature completely revised the law which provided for the short form method of filing for individuals on Form 37-S. The method of calculating the tax as well as the tax rates were changed. These changes are effective for tax years beginning on or after January 1, 2001. The changes were made to prevent a state revenue shortfall that would have resulted from the federal tax rate cuts enacted in 2001.

#### New forms

To implement the changes, a new tax form called Form ND-1 was created. The new form replaces Form 37-S (Short Form) starting with the 2001 tax year. This booklet contains the new Form ND-1 and its instructions.

In addition to Form ND-1, you'll find two other new forms in this booklet. Schedule ND-1NR, Tax Calculation For Nonresidents And Part-Year Residents, is a new supplemental schedule that must be completed and attached to Form ND-1 by all full-year nonresidents and part-year residents. In addition to showing the portion of their federal adjusted gross income that is reportable to North Dakota, these individuals will calculate their North Dakota income tax on this new schedule. (Note: Schedule ND-1NR replaces the former Schedule NR for purposes of Form ND-1.)

The other new form included in this booklet is Schedule ND-1CR, Calculation Of Credit For Income Tax Paid To Another State. This schedule replaces Schedule 4 for purposes of Form ND-1. In addition to the schedule's new look, there is a change in the form to accommodate its use by part-year residents who pay income tax to another state on income received during the period of their residency in North Dakota. *(Note: Starting in 2001, a new part-year residency status was added to the individual income tax return for those individuals who move into or out of North Dakota during the tax year.)*

A third new form, which is not in this booklet, is Schedule ND-1FA, 3-Year Averaging Method For Elected Farm Income. This schedule may be used by individuals who used Schedule J (Form 1040), the federal income averaging method for elected farm income, to calculate their federal income tax. Schedule ND-1FA will be provided to individuals upon request.

#### New tax rates

The single tax rate of 14% (which was applied to an individual's federal income tax liability before credits) has been replaced with a set of five tax rates—2.1%, 3.92%, 4.34%, 5.04%, and 5.54%. Each of the five tax rates corresponds to one of five income brackets (or income ranges). The income range in each of the brackets varies depending on the individual's filing status, i.e., single, married filing jointly, etc. The new five-rate tax structure and corresponding income ranges are shown on [page 30](#) of this booklet.

The new state tax rates were determined by multiplying the five income tax rates (in effect prior to the 2001 federal tax rate cuts) by 14%. The tax calculated under the new state tax rates will, for most individuals, equal the tax that would have been calculated under the former method of multiplying the federal income tax liability by 14%

#### New starting point for tax calculation

The new tax rates are applied to an individual's North Dakota taxable income. The North Dakota taxable income for the majority of individuals will be the same as their federal taxable income. In addition, a tax table is provided which most individuals will use to look up their tax, eliminating the need to do any tax calculations.

A number of individuals, though, will need to make one or more adjustments to federal taxable income to determine their North Dakota taxable income. An addition for certain lump-sum distributions from qualified retirement plans and a subtraction equal to 30 percent of a net long-term capital gain are two of the special adjustments under the new income tax system.

Another feature of the new tax system is a credit equal to 14 percent of the eligible unused federal credit for prior year minimum tax claimed on the federal income tax return.

#### Two systems still in place

It is important to note that the 2001 legislature did not change or remove what has been known as the long form method of filing on Form 37. This means that North Dakota is still unique among the states in having two separate individual income tax systems. To help individuals distinguish between the two systems, the forms for the two systems have been placed in separate booklets starting this year. In addition, the Form 37 (Long Form) has been renamed Form ND-2 (Optional Method).

While the two systems now share some of the same characteristics—most notably, the federal taxable income starting point—differences remain under each system. Most importantly, the amount of tax calculated under each system will be different. It cannot be emphasized enough that the majority of

## Changes affecting you and your income tax (continued)

taxpayers will calculate the lowest tax under the new system on Form ND-1. Even those individuals who used Form 37 (Long Form) last year are advised to look into filing Form ND-1 for 2001. For more information on which form should be used, see [Which form to use](#) on [page 4](#) in this booklet.

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### House Bill 1078

#### Estimated income tax thresholds lowered

The estimated income tax requirements for individuals were changed to increase the de minimis threshold from \$200 to \$500. This means that if an individual's net tax liability for the preceding tax year was less than \$500, or the individual expects to owe a tax amount (*after subtracting withholding*) of less than \$500 for the current tax year, the individual does not have to pay estimated tax for the current tax year. This change is effective for tax years beginning on or after January 1, 2001.

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### House Bill 1413

#### Seed capital investment tax credit limitations revised (Effective for 2002 tax year)

The seed capital investment credit provisions were changed to remove several limitations to make them more attractive to both businesses and taxpayers. For businesses considering becoming a qualified business for purposes of the credit, the majority of the ownership interests in the business no longer have to be held by individuals who operate the business on a full-time basis. In addition, with respect to a business seeking to qualify under the significant operation condition, the number of required employees was decreased from 25 to 10, and the annual sales condition was decreased from \$250,000 to \$150,000.

For taxpayers, the income tax credit provisions were changed to:

- Allow the credit under both of the individual income tax systems (on Form ND-1 and Form ND-2) starting with the **2002 tax year**.
- Remove the provision that limits the amount of the credit allowed in a tax year to 50 percent of the tax liability.
- Decrease the unused tax credit carryover period from 15 to 4 years.
- Remove the provision that limits the total amount of tax credits allowed for investments by all taxpayers in one qualified business.
- Increase the maximum amount of tax credits allowed for all investments to \$1 million for investments through calendar year 2002, and \$2.5 million after calendar year 2002.

These changes to the seed capital investment credit provisions are effective for tax years beginning on or after January 1, 2002. For this reason, you will not find this credit shown on the 2001 Form ND-1.

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### Senate Bill 2033

#### Renaissance zone exemptions and credits expanded

North Dakota's renaissance zone law was changed to clarify certain provisions and to enhance the tax benefits. The exemptions and credits were changed as follows:

- The provision allowing a \$10,000 income tax credit for purchasing a single-family residence was broadened to include a qualifying rehabilitation of a residence already owned by the individual. A qualifying rehabilitation means the cost of the rehabilitation equals or exceeds 20 percent of the residence's property tax valuation. The five-year credit period begins in the month the rehabilitation is completed. This change is effective for zone projects approved after December 31, 1999.

- The business and investment income exemption provisions were revised so that no distinction between business or investment use has to be made for purposes of qualifying for the exemption. However, the amount of the income exemption still depends on the property's business or investment use. In addition, this exemption was expanded to include a qualifying rehabilitation of residential and commercial property. For this purpose, a qualifying rehabilitation means that the cost of the rehabilitation equals or exceeds 50 percent of the property's valuation for property tax purposes if commercial property, or 20 percent of the property's valuation for property tax purposes if a single-family residence. These changes are effective for zone projects approved after December 31, 1999.
- The definition of a lease for purposes of the business and investment income exemption was revised to include the leasing of space in a zone by (1) a new business moving into the zone, (2) an existing business in the zone that needs the additional space for an expansion, and (3) an existing tenant who continues a lease in a building in the zone that is the subject of a rehabilitation zone project. This change took effect August 1, 2001.
- A new income tax credit was added for individuals who purchase or expand a business in a zone. An individual who qualifies for a business income exemption under the renaissance zone provisions may elect to take an income tax credit of up to \$2,000 in lieu of the income exemption. To qualify, at least \$75,000 must be invested, the business must be located in a city with a population of not more than 2,500, and the election (which is not revocable for five years) must be part of the zone project application. This new credit is effective for zone projects approved after December 31, 1999.



- The tax credit allowed for the preservation or renovation of historical property was changed from 50 percent to 25 percent of the amounts invested in the project, with a maximum credit of \$250,000 allowed per project. The first year in which the credit is allowed is the tax year in which the preservation or renovation work is completed. This change is effective for zone projects approved after July 31, 2001.

Also, the provision that limited the credit to investments made through December 31, 2004, was removed.

For individuals, the tax incentives are available on both Form ND-1 and Form ND-2 (Optional Method). For more information on the renaissance zone tax incentives, obtain the guideline *North Dakota Renaissance Zone Tax Incentives* from our Web site at [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com).

At the time this individual income tax booklet went to print, seven North Dakota cities had approved renaissance zones in place. They are Bismarck, Casselton, Fargo, Grand Forks, Jamestown, Valley City, and West Fargo.

For information on North Dakota Renaissance Zones in general—such as the establishment of a zone, project

application, etc.—contact the Division of Community Services, North Dakota Department of Commerce as follows:

**Phone**  
(701) 328-2094

**Web site**  
[www.state.nd.us/dcs](http://www.state.nd.us/dcs)

**Mailing address**  
ND Department of Commerce  
Division of Community Services  
P.O. Box 2057  
Bismarck, ND 58502-2057

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## Senate Bill 2386

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### **Agricultural commodity facility investment tax credit**

A new income tax credit is allowed to individuals for investing in a qualified business that owns and operates an agricultural commodity processing facility in North Dakota. This new credit is effective for tax years beginning on or after January 1, 2001. The tax credit is equal to 30 percent of the amount invested during the tax year, subject to the following:

- The credit is allowed only on the first \$20,000 invested during the tax year.
- No more than 50 percent of the credit is allowed in a tax year.

- The credit is limited to 50 percent of the individual's tax liability for the tax year.
- An unused credit may be carried over to the following fifteen tax years.
- The investment must remain in the business for three years.

If a partnership makes an investment in a qualified business, the credit must be determined at the partnership entity level and passed through to its individual partners in proportion to their respective interests.

For purposes of this credit, a qualified business is one that is incorporated or organized in North Dakota after December 31, 2000, for the primary purpose of processing and marketing agricultural commodities capable of being raised in North Dakota. In addition, the majority of the ownership interests in the business must be held by producers of unprocessed agricultural commodities. The business must apply to the Division of Economic Development and Finance, North Dakota Department of Commerce, to obtain certification as a qualified business.

**Note:** This credit is allowed on both of the individual income tax forms—Form ND-1 and Form ND-2 (Optional Method).

# 2001 Form ND-1 instructions

## General and specific line instructions for Form ND-1

### General instructions

This section provides information on selecting the right form, filing requirements, procedures for obtaining an extension, estimated tax requirements, correcting a return, and other general information.

#### Filing Tip:

*Over 95 percent of taxpayers will have the lowest tax on the new Form ND-1 in this booklet.*

### Which form to use

It is important to note that North Dakota income tax law provides for two methods of calculating the individual income tax. The two methods are implemented on two different forms—Form ND-1 and Form ND-2. (This booklet contains only Form ND-1 and its instructions.)

#### **Your choice of forms will affect the amount of your tax!**

The two forms (and their respective calculation methods) are governed by different provisions of North Dakota income tax law. Because the calculation method and tax rates are different under each method, you will calculate a different tax under each one. For the majority of individuals, the tax will be the lowest on Form ND-1.

#### **So, which form should I use?**

Generally, you should use Form ND-1. If you used Form 37-S (Short Form) last year, you should use Form ND-1 for 2001. And even if you used Form 37 (Long Form) last year, you should consider using Form ND-1 because your tax may be lower on Form ND-1.

#### **Who should use Form ND-2?**

Very few individuals will benefit from using Form ND-2. This form should be used *only if* it produces a tax that is lower than the tax calculated on Form ND-1. Although you calculate a North Dakota taxable income on both forms, do not use this number to determine which form to use. The most significant difference between the two forms is found in the tax rates, which are much lower on Form ND-1.

#### **Shouldn't I use Form ND-2 if I have one of the deductions or credits on Form ND-2?**

Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but we estimate that they make up less than 5 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within three years) to change forms.

### Who must file

#### **Full-year resident**

If you were a full-year resident of North Dakota for the 2001 tax year and you are required to file a 2001 federal individual income tax return, you must file a 2001 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or all of your income is derived from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule.

**Definition of resident** — For North Dakota individual income tax purposes, you are a resident of North Dakota if you are domiciled in North Dakota. Domicile is your residence by law and is commonly referred to as your legal residence. It generally means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your domicile. Domicile is based on your intent and your actions.

**Statutory 7-month rule** — If you are not domiciled in North Dakota for any part of the tax year, you are deemed by law to be a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply to individuals on active duty in the U.S. armed forces who are domiciled in another state, nor does it apply to Minnesota or Montana residents covered under the income tax reciprocity agreements with those states.

#### **Residents in U.S. armed forces**

If you are a full-year resident of North Dakota serving in the U.S. armed forces and you are required to file a 2001 federal individual income tax return, you must file a 2001 North Dakota individual income tax return. This applies even though you were stationed outside North Dakota during the tax year. As a North Dakota resident, your income from all sources is subject to North Dakota income tax to the same extent that it is taxable on your federal return.



## Filing Tip:

If you were required to file an income tax return with another state, you may be eligible for a credit. See Schedule ND-1CR.

### Full-year nonresident

If you were a full-year nonresident, you must file a 2001 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2001 federal individual income tax return.
- You derived gross income from North Dakota sources during the tax year. (See the box on this page for what is included in gross income from North Dakota sources.)

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year, and you do not meet the statutory 7-month rule.

### Nonresidents in U.S. armed forces

If you are a full-year nonresident of North Dakota serving in the U.S. armed forces and you are stationed in North Dakota, your military compensation is not subject to North Dakota income tax. If your only gross income from North Dakota sources is your military compensation, you do not have to file a North Dakota individual income tax return. However, if you have other types of gross income from North Dakota sources, you must file a North Dakota individual income tax return if you meet the full-year nonresident filing requirement.

### Minnesota or Montana resident

If you are a Minnesota resident, you do not have to file a North Dakota individual income tax return if **both** of the following apply:

- Your only gross income from North Dakota sources was compensation for personal or professional services.

- You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See [Minnesota and Montana residents](#) on page 6 for more information.

### Nonresident alien

If you are a nonresident alien of the United States and you derived gross income from North Dakota sources, you must file a North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from state taxation, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore,

you may have to pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline: Taxation of Nonresident Aliens*.

### Part-year resident

If you were a part-year resident of North Dakota, you must file a 2001 North Dakota individual income tax return if **both** of the following apply:

- You are required to file a 2001 federal individual income tax return.
- You derived gross income from **any** source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources while you were a nonresident of North Dakota. See the box on this page for what is included in gross income from North Dakota sources.

## Gross income from North Dakota sources (for full-year nonresidents and part-year residents only)

For full-year nonresidents and part-year residents, gross income from North Dakota sources includes:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, royalties, and gain from the sale or exchange of the property.
- Income from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

### Exceptions

Gross income from North Dakota sources does not include the following items if received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor carrier (as defined in 49 U.S.C. 11504).

**Note:** *Interest, dividends, gain from the sale or exchange of intangible property, and other income from intangible property are included in gross income from North Dakota sources to the extent they are derived from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.*

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See **Definition of resident** on page 4.

## Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if **all** of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You live on the Indian reservation where enrolled.
- You derive all of your income from sources on the Indian reservation where enrolled.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

## Minnesota and Montana residents

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay income tax on compensation received for work performed in Minnesota or Montana, and a resident of Minnesota or Montana does not have to pay income tax on compensation received for work performed in North Dakota. The conditions for exemption under each agreement and the procedures for filing are explained in the following paragraphs.

### Minnesota and Montana residents

If you are a resident of Minnesota and you maintain a permanent home in Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation that you receive for personal or professional services performed in North Dakota is not taxable by North Dakota.

If you are a resident of Montana, wages that you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

1. Complete the top portion of Form ND-1, page 1, as instructed.
2. Enter "0" on lines E and 1.
3. Write "Reciprocity" and the initials "MN" or "MT" in the space to the left of line 1.
4. Leave lines 2 through 22 blank.
5. Fill in the amount of the North Dakota income tax withheld on lines 23, 25, 26, and 30.
6. Attach a copy of the Form W-2s showing North Dakota income tax withholding and a complete copy of your federal income tax return.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete and give to your employer a North Dakota Form NDW-R. Ask your employer for this form.

### North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for

personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages that you receive for work performed in Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with Minnesota or Montana to obtain a refund of the amount withheld.

If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Department of Revenue  
Taxpayer Information Division  
St. Paul, MN 55146-4450  
Phone: 1-800-652-9094
- Montana Department of Revenue  
PO Box 5805  
Helena, MT 59604-5805  
Phone: (406) 444-6900

## When and where to file

If you are filing on a calendar year basis—January 1 through December 31—you must file your 2001 North Dakota individual income tax return on or before April 15, 2002. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return and all required attachments in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail your return to:

Office of State Tax Commissioner  
State Capitol  
600 E. Boulevard Ave., Dept. 127  
Bismarck, North Dakota 58505-0550



## Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

### Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic 2-month extension to June 15 allowed for being outside the U.S. on April 15. You do not have to file a separate state extension form or notify the Office of State Tax Commissioner that you have applied for a federal extension prior to filing your North Dakota return. However, at the time that you file your North Dakota return, you must attach a copy of the federal extension form (or statement required by the IRS in the case of the automatic 2-month extension) to your North Dakota return. Be sure to fill in the circle next to "Extension" in the top right-hand corner of your return.

### North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing Form 101. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, attach a copy of the approved extension form to your return. Be sure to fill in the circle next to "Extension" in the top right-hand corner of your return.

### Extension interest

If you file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the

original due date of your return to the earlier of the date you file your return or the extended due date.

### Prepayment of tax due

If you are applying for (or have) an extension of time to file, but you would like to submit a payment for the amount of tax you expect to owe before you file your return, please send your check (or money order) separately with a letter containing the following:

- Your name.
- Your social security number.
- Your address and phone number.
- Statement that your payment is a prepayment of your 2001 North Dakota individual income tax.

Alternatively, you may submit your payment with the 4th quarter estimated tax payment voucher from the 2001 Form 400-ES.

## Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see [Extension of time to file](#) on this page.

If you pay your tax due after the due date (or extended due date, if applicable), a penalty equal to 5% of the tax due (with a minimum of \$5.00) will be charged. In addition, interest will be charged at the rate of 1% per month or a fraction of a month (except for the month in which the tax was due) until the tax is fully paid.

## Copy of federal return

By law, you must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040EZ, 1040A, or 1040 along with any supplemental forms

and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation. If you used IRS's TeleFile system, attach a copy of the TeleFile Tax Record that you completed for that purpose.

## Correcting your return

If you need to correct your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See [How to prepare an amended return](#) on [page 8](#) for step-by-step instructions.

If a correction results in an overpayment of tax, you generally have three years after you file your original return to file an amended return to claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback, a 25% overstatement of tax, or an IRS audit. For more information, contact the Office of State Tax Commissioner.

### Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return, or an audit or correction by the Internal Revenue Service (IRS). The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

### Filing Tip:

You can get a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our Web site at:

[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com).

## How to prepare an amended return

1. Obtain the appropriate North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2001, this will be either Form 37-S or Form 37. Starting with the 2001 tax year, you will use either Form ND-1 or Form ND-2.
2. Enter your name, address, social security number, and other information required on the top portion of the return. Be sure to use your current address on the amended return.
3. Indicate that the return is an amended return by filling in the circle (or checking the box) next to "Amended" in the top right-hand corner of your return.
4. Using the corrected information, complete the return through the net tax liability line.
5. On the estimated tax payment line, enter the net tax liability shown on your original return or previously filed amended return.
6. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
7. Attach a statement explaining why you are correcting your return. If you are correcting your return because of changes made to your federal return by you or the IRS, attach a copy of the amended federal return or IRS notice.

## Estimated tax requirement

You must pay estimated North Dakota income tax for the 2002 tax year if **all** of the following conditions apply:

1. You are required to pay estimated federal income tax for 2002.
2. Your net tax liability for 2001 is \$500 or more. *(If you were not required to file a North Dakota return for 2001, you do not have to pay estimated tax for 2002.)*
3. You expect to owe *(after subtracting any estimated North Dakota income tax withholding)* at least \$500 in tax for 2002.
4. You expect your North Dakota income tax withholding for 2002 to be less than the smaller of the following:
  - (a) 90% of your 2002 net tax liability.
  - (b) 100% of your 2001 net tax liability. If you moved into North Dakota during 2001 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a) above.

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2002 tax year must be paid by April 15, June 15, and September 15, 2002, and January 15, 2003.

If you are required to pay estimated tax, obtain the 2002 *Form 400-ES, Estimated income tax—individuals*. If you paid estimated tax for 2001, a 2002 Form 400-ES will automatically be mailed to you in early 2002.

## Specific line instructions for Form ND-1

### Instructions for top of page 1, Form ND-1

#### Social security number(s)

Print or type your social security number (and your spouse's social security number, if married) in the spaces provided on the return. Omitting one or both numbers, or entering an incorrect number, will delay the processing of your return.

## Name and address

Print or type your full name and address in the spaces provided on the return. If you are married and you are filing a joint return, include your spouse's full name.

## Line A - Filing status

Fill in the circle next to the filing status that you used on your federal individual income tax return.

**Exception for joint filers with different states of residence**—If you and your spouse are filing a joint federal income tax return and had different states of residence (one of which is North Dakota) for the 2001 tax year, special filing procedures apply. For purposes of this exception, you and your spouse had different states of residence if you fall into one of the following categories:

- **Full-year resident/Full-year nonresident**—One spouse is a full-year ND resident and the other spouse is a full-year nonresident.
- **Full-year resident/Part-year resident**—One spouse is a full-year ND resident and the other spouse is a part-year ND resident.
- **Part-year resident/Full-year nonresident**—One spouse is a part-year ND resident and the other spouse is a full-year nonresident.

If this exception applies to you, fill in the circle next to "Married filing separate return." Obtain Schedule SF for instructions on how to complete the North Dakota return.

## Line B - Residency status

For your residency status, fill in the circle next to:

- **Full-year resident**, if you were a resident of North Dakota for the entire 2001 tax year, or you meet the statutory 7-month rule.



## Filing Tip:

Make sure your social security number is entered correctly.

- **Full-year nonresident**, if you were not a resident of North Dakota for any part of the 2001 tax year, and do not meet the statutory 7-month rule.
- **Part-year resident**, if you were a resident of North Dakota for only part of the 2001 tax year.

For more information, see *Definition of resident* and *Statutory 7-month rule* on page 4.

### Line C - School district code

Select the code number from the list on page 17 for the school district in which you resided during the tax year and enter it in the boxes provided on the return. If you resided in more than one school district during the tax year, enter the code number for the school district in which you resided for the greater amount of time.

### Line D - Income source code

From the following list, select the code number that most closely corresponds to the area from which you derived the majority of your income for the 2001 tax year.

Source of income	Code number
Farming, ranching, or agricultural production .....	1
Retail, wholesale trade, and eating and drinking places .....	2
Federal, state, county, or city government service .....	3
Public or private education .....	4
Accounting, legal, health, motel, and other personal or professional services not classified elsewhere ...	5
Construction .....	6
Manufacturing .....	7
Transportation, communication, and public utilities .....	8
Exploration, development, and extraction of coal, oil, and natural gas .....	9
Banking, insurance, real estate, and other financial services .....	10
Military service .....	11
Retirement (Pensions, annuities, IRAs, etc.) ..	12

### Amended and extension checkoffs

Fill in the circle next to "Amended" *only if* you are completing this return for the purpose of correcting a return you previously filed for the 2001 tax year. See **Correcting your return** on page 7 for more information.

Fill in the circle next to "Extension" *only if* you have an extension to file your North Dakota return. See **Extension of time to file** on page 7 for more information.

### Fiscal year filer only

Your tax year for North Dakota income tax purposes must be the same as the tax year used for federal income tax purposes. If you used a fiscal tax year for federal income tax purposes, enter the dates of your fiscal tax year from your federal return in the boxes provided in the top right-hand portion of your North Dakota return.

### Federal estimated tax requirement

If you were required to make a payment of estimated federal income tax for any part of the 2001 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

## Instructions for lines 1 through 35, Form ND-1

### Line 2 - Lump-sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter the taxable portion of the lump-sum distribution on this line. This includes both the ordinary income and capital gain portions of the lump-sum distribution.

### Line 3 - Loss from financial institution

If you hold an interest in a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, and a loss is passed through to you (which is included in your federal adjusted gross income), you must enter the amount of the loss on this line. This loss is not allowed in calculating your North Dakota taxable income. (*North Dakota's financial institution tax generally applies to banks, trust companies, and leasing companies.*)

If you hold an interest in this type of entity, the entity is required to provide you with a statement informing you about this adjustment. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3*.

**Attach a copy of the statement you received from the entity.**

### Line 6 - U.S. obligation interest

The following items may be entered on this line:

- Interest income from U.S. obligations.
- Interest income from federal securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund that is attributable to interest from U.S. obligations and other federal securities that is specifically exempted from state income tax by federal statute.

Following are some of the more common sources of interest income that may be entered on this line:

- U.S. savings bonds.
- U.S. Treasury bonds, bills, and notes.

- Securities issued by the following agencies:  
Banks for cooperatives  
Commodity Credit Corporation  
Federal Deposit Insurance Corporation  
Federal Farm Credit System  
Federal Home Loan Banks  
Federal Intermediate Credit Banks  
Federal Land Banks  
Federal Savings & Loan Insurance Corporations  
Student Loan Marketing Association

**Do not** enter on this line interest income from securities issued by the following agencies:

- Federal Home Loan Mortgage Corporation (Freddie Mac)
- Federal National Mortgage Association (Fannie Mae)
- Government National Mortgage Association (Ginnie Mae)

Also do not enter on this line interest on a federal income tax refund or interest from a repurchase agreement (whether or not the repurchase agreement involves U.S. obligations).

You must attach a statement to your North Dakota return identifying the specific securities from which you derived the interest amount entered on this line. A general description such as "U.S. obligations" is not sufficient. This statement may be omitted if the required information is shown on the copy of your federal income tax return that you attach to your North Dakota return.

### Line 7 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may exclude 30 percent of that gain from your North Dakota taxable income. Complete the [worksheet](#) on this page to calculate the amount to enter on this line.

### Line 8 - Native American's exempt income

Federal law provides that if you are a Native American enrolled in a federally-recognized Indian tribe, income you derived from the reservation where enrolled while living there is exempt from state income tax. Income is derived from the reservation where enrolled if you worked or operated your business entirely on that reservation, or your income-producing property is located on that reservation. Interest, dividends, and pension distributions are derived from the reservation where enrolled if you were living there at the time you received them. Enter your exempt income on this line.

For more information on the state income tax treatment of a Native American's income, including what income is taxable or not taxable by North Dakota, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

### Line 9 - U.S. Railroad Retirement Board benefits

Federal law provides that unemployment, sick pay, and retirement benefits received from the U.S. Railroad Retirement Board are exempt from state income tax. Enter on this line the portion of these benefits included in your federal taxable income. **Attach a copy of the Federal Form RRB-1099 or RRB-1099-R (or both, if applicable) from the U.S. Railroad Retirement Board.**

### Line 10 - Income from financial institution

If you hold an interest in a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, and income is passed through to you (which is included in your federal adjusted gross income), enter the income on this line. This income must be removed from federal taxable income in calculating your North Dakota taxable income. (*North Dakota's financial institution tax generally applies to banks, trust companies, and leasing companies.*)

If you hold an interest in this type of entity, the entity is required to provide you with a statement informing you about this adjustment. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch. 57-35.3*. **Attach a copy of the statement you received from the entity.**

### Worksheet for calculating net long-term capital gain exclusion

(for line 7 of Form ND-1)

**Capital gain distribution** — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13, and you did not have to complete Schedule D, skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

1. Enter the gain from your 2001 Schedule D (Form 1040), line 16.  
If this amount is a loss or zero, stop here; you are not eligible for the exclusion ..... **1** \_\_\_\_\_
2. Enter the amount from your 2001 Schedule D (Form 1040), line 17. If this amount is a loss or zero, stop here; you are not eligible for the exclusion ..... **2** \_\_\_\_\_
3. Enter the smaller of line 1 or line 2 ..... **3** \_\_\_\_\_
4. Multiply line 3 by 30% (.30). This is your exclusion. Enter this amount on Form ND-1, line 7 ..... **4** \_\_\_\_\_

### Line 11 - Renaissance zone income exemption

North Dakota law authorizes a city to apply to the state for the designation of a portion of the city as a North Dakota renaissance zone. You may be eligible for an income exemption if you purchase, lease, or make a qualifying rehabilitation to residential or commercial real property located in a zone for business or investment purposes. Obtain Schedule RZ for more information. **Attach a copy of Schedule RZ.**



**Line 14 - Calculation of tax**

How you calculate your tax depends on your residency status.

If you are a **full-year resident**, calculate your tax as follows:

- If your North Dakota taxable income (on line 13) is less than \$100,000, go to the Tax Table on page 18. Find the amount of tax on your taxable income in the column for your filing status. Enter the tax amount on line 14.

**OR**

- If your North Dakota taxable income (on line 13) is \$100,000 or more, go to the [Tax Rate Schedules](#) on [page 30](#). Using the schedule for your filing status, calculate your tax as instructed in the schedule. Enter the tax amount on line 14.

If you are a **full-year nonresident** or a **part-year resident**, you must complete Schedule ND-1NR (in this booklet) to calculate your tax. See the instructions on the back of the schedule. Enter the tax from Schedule ND-1NR, line 22, on Form ND-1, line 14.

**Farm income averaging** — If you had farm income and used Schedule J (Form 1040) to calculate your federal income tax, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. Obtain Schedule ND-1FA for more information.

**Joint filers with different states of residence** – If you fall into this category of filer and are required to complete Schedule SF, enter your tax from the applicable column of Schedule SF on Form ND-1, line 14. To see if this applies to you, see “Exception for joint filers with different states of residence” under [Line A—Filing status](#) on [page 8](#).

**Line 16 - Credit for income tax paid to another state**

If you were a full-year resident or part-year resident of North Dakota, you may be eligible for a credit for income tax paid to another state on income that is also taxed by North Dakota. See Schedule ND-1CR (in this booklet) for details. **Attach copies of Schedule ND-1CR and the other state’s return.**

**Line 17 - Family member care credit**

If you paid for the cost of caring for a family member to prevent the placement of the family member in a long-term care facility, you may be eligible for an income tax credit. Obtain Schedule FC for details. **Attach a copy of Schedule FC.**

**Line 18 - Renaissance zone credit**

North Dakota law authorizes a city to apply to the state for the designation of a portion of the city as a North Dakota renaissance zone. You may be eligible for an income tax credit if you:

- Purchase or make a qualifying rehabilitation to a single-family residence in a zone that you own and use as your primary place of residence.
- Invest in the preservation or renovation of historic property in a zone.
- Invest in a renaissance fund organization established by a zone to finance zone projects.
- Purchase or expand a business in a zone that meets certain criteria.

Obtain Schedule RZ for more information. **Attach a copy of Schedule RZ.**

**Line 19 - Ag commodity investment credit**

If you made an investment in a qualified business for purposes of the agricultural commodity processing facility investment credit under N.D.C.C. ch. 57-38.6, you may be eligible for an income tax credit. The qualified business is required to provide you with an investment reporting form that verifies the investment, and explains the credit and how to calculate it. **Attach a copy of the investment reporting form.**

**Line 20 - Credit for unused federal credit for prior year minimum tax**

If you completed a Federal Form 8801 for the 2001 tax year, and if there is a minimum tax credit (excluding any unallowed credit for nonconventional source fuel or qualified electric vehicle) on it from tax years prior to 2001, you may be eligible for an income tax credit. Complete the [worksheet](#) on this page to calculate the amount to enter on this line. Keep the worksheet for your records.

**Worksheet for calculating credit for unused federal credit for prior year minimum tax** (for line 20 of Form ND-1)

**Important:** Keep this worksheet for your records.

1. Enter the amounts from your 2001 Federal Form 8801, lines 18 and 19 (but do not include any unallowed credit for nonconventional source fuel or qualified electric vehicle) ..... **1** \_\_\_\_\_
2. Enter the portion of line 1 that is attributable to federal alternative minimum tax reported on Form 37-S (Short Form) for tax years prior to 2001 (*See note below*) ..... **2** \_\_\_\_\_
3. Enter the amount from your 2001 Federal Form 8801, line 25 .... **3** \_\_\_\_\_
4. Enter the smaller of line 2 or line 3 ..... **4** \_\_\_\_\_
5. Multiply line 4 by 14% (.14). ..... **5** \_\_\_\_\_
  - If a full-year resident, enter the amount from line 5 on Form ND-1, line 20.
  - If a full-year nonresident or part-year resident, multiply the amount on line 5 by the ratio from Schedule ND-1NR, line 20, and enter result on Form ND-1, line 20.
6. Amount of carryforward to 2002 (*Subtract line 4 from line 2*) ... **6** \_\_\_\_\_

**Note:** If you used Form 37 (Long Form) for any tax year prior to 2001, the federal credit attributable to that year may not be included on line 2.

**Line 23 - Withholding**

Add the North Dakota income tax withholding amounts shown in box 17 of your Form W-2s. Include the withholding amount only if the state code in box 15 of the W-2 or 1099 is "ND". Also include North Dakota income tax withholding shown on any Form 1099 that you received.

**Line 27 - Application of overpayment to next year's estimated tax**

If you have an overpayment on line 26, you may elect to apply part or all of it to your 2002 estimated tax. If you make this election, you may not change the election or the amount you applied after you file your return.

**Lines 28 and 29 - Voluntary contribution of overpayment**

If you have an overpayment on line 26, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

**Lines 30a, 30b, and 30c - Direct deposit of refund**

If you want us to deposit your refund directly into your bank account, complete lines 30a, 30b, and 30c. You

may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

**Routing number (line 30a)**—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. See the [sample check](#) below for where to locate the routing number on your check.

**Account number (line 30b)**—Enter your account number. It may have up to 17 digits (both letters and numbers). If there are less than 17 digits, enter the number starting with the first box on the left. Include hyphens, but omit spaces and special symbols, and leave unused boxes blank. See the [sample check](#) below for where to locate the account number on your check.

**Type of account (line 30c)**—Indicate whether the account is a checking or savings account by filling in the applicable circle.

**Please note:**

- Do not use the numbers shown on a deposit slip for the routing or account numbers.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, your refund will be sent to you in the form of a paper check.
- You will not receive a separate notification of when the deposit is made by our office—contact your

bank or check your bank statement to find out if your refund has been deposited.

**Filing Tip:**

*If you call to check on the status of your refund, be sure to have a copy of your return on hand.*

**Lines 32 and 33 - Voluntary contribution**

If you have a tax due on line 31, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

**Line 34 - Balance due**

The balance due (including the amount, if any, from line 35) must be paid in full with your return. Make your check or money order payable to the "State Tax Commissioner." A late payment of tax is subject to penalty and interest charges—see [Penalty and interest](#) on [page 7](#).

**Line 35 - Interest on underpaid estimated tax**

If you were required to pay estimated North Dakota income tax, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete Form 400-UT. An amount on this line will reduce your refund or increase your balance due. If lines 26 and 31 are zero, and the amount on line 35 is at least \$5.00, enclose your check or money order for this amount with your return.

**Attach a copy of Form 400-UT.**

**Sample check for direct deposit (lines 30a, 30b, and 30c)**

Mr. and Mrs. Taxpayer		9999
9999 Main Ave.		
Anytown, ND 99999		15-0000/0000
Pay to		
Order of		\$
		Dollars
Your Bank Anytown, ND USA 99999		
Memo		
123456789	12345678912345678	9999
Routing number (Line 30a)	Account number (Line 30b)	Do not include the check number as part of the account number.

## A Farewell to the *CENTENNIAL TREES PROGRAM* and Welcome to *TREES FOR NORTH DAKOTA*

*The Sunset...* On Arbor Day, May 4, 2001, the state sunset the Centennial Trees Program. The Centennial Trees Program will be remembered as a great opportunity to get all North Dakotans involved in planting a living legacy to serve as a lasting reminder for future generations. Truly a "Peoples' Celebration" and a chance for everyone to look forward to a better tomorrow and help make it happen by planting trees today.

The Centennial Trees Program engaged those eager to remember our past, willing to take an active role in the present, and devoted to influencing the future. Each of 74,149,806 trees planted toward the goal of "100 million trees by the year 2000" stand as a testament to North Dakota's perseverance and immovable faith in the future.

*The Future...* Tree planting is a part of North Dakota's past, its present and its future. Recognizing the on-going need and long-term benefits of trees, the 2001 North Dakota Legislature enacted law to roll-over the Centennial Trees Trust Fund into a "Trees for North Dakota" Trust Fund. Many of the successful efforts initiated during the centennial decade will be continued beyond the year 2000. The North Dakota Forest Service invites your

continued financial support. Please enter your voluntary contribution on the 2001 North Dakota Individual Income Tax Return. On the ND-1, look for Line 29 on the *Overpayment Return* and Line 33 on the *Tax Due Return*. On the ND-2, use Line 19 on the *Overpayment Return* or Line 23 on the *Tax Due Return*.



***Give today and plant trees  
for tomorrow!***

**For more information contact:**

Office of the State Forester  
North Dakota Forest Service

307 First Street East, Bottineau, ND 58318-1100

Tel: 701-228-5422 Fax: 701-228-5448 Email: [forest@state.nd.us](mailto:forest@state.nd.us) Visit our website: [www.state.nd.us/forest](http://www.state.nd.us/forest)



## Farewell to the *Centennial Trees Program* and Welcome to “*Trees for North Dakota*”

To continue many of the successful efforts initiated during the centennial decade, please support *Trees for North Dakota* activities. Enter your voluntary contribution on the 2001 North Dakota Individual Income Tax Return. On the ND-1, look for Line 29 on the *Overpayment Return* and Line 33 on the *Tax Due Return*. On the ND-2, use Line 19 on the *Overpayment Return* or Line 23 on the *Tax Due Return*.

### Centennial Trees Count

The final Centennial Trees Count is 74,149,806 trees planted toward the Centennial Trees Goal of “100 million trees by the year 2000.”

### Centennial Trees Bowl

At the eleven Centennial Trees Bowls, 33,200 trees were distributed to 131,294 fans. Trees Awards Winners were presented with 138 awards.

### Family Forests

Since 1996, over \$150,000 in grant funds were provided to 90 communities. More than 42,800 trees have been planted in 173 “Family Forests.”

### Living Snow Fences

Beginning in 1998, 35 counties initiated 288 projects. Approximately 487 miles of trees are scheduled to be planted to protect 137 miles of roads. To date, \$1,129,900 in grant funds have been committed for projects.

### School Tree Program

Since 1989, school children have planted 544,615 trees as a result of the School Tree Program! More than 270 schools participated each year.

### Patch Program

Girl and Boy scouts from across the state earned 551 Centennial Trees Patches and 119 stars.



# You have two ways to file - on paper or electronically...

You may file your Form ND-1 on paper using the forms in this booklet, or you may file it using our electronic filing option.



## Electronic filing option (E-file)

### One-Stop Filing!

E-file is the fastest way to file your return and receive your refund, if you are entitled to one. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns. And the possibility of errors and delays is greatly reduced.

North Dakota participates in the Internal Revenue Service's Federal/State Electronic Filing program. Through this program, you may file your Form ND-1 electronically at the same time that you file your federal return. You can take advantage of it in one of the following three ways:

#### 1. Ask your tax preparer

If your tax preparer is an Authorized IRS e-file Provider, your preparer can electronically file your North Dakota return. Many Volunteer Income Tax

Assistance (VITA) or Tax Counseling for the Elderly (TCE) sites set up by the IRS are Authorized IRS e-file Providers.

#### 2. Off-the-shelf software

With a computer, Internet access, and the right software, you can do it yourself. Ask your local software retailer about the available software programs offering IRS's Federal/State Electronic Filing Program. Make sure the program supports North Dakota tax forms.

#### 3. Internet on-line service

Go to the Internet and check out the on-line filing services that offer the IRS's Federal/State Electronic Tax Filing Program. For links to the available services, go to our Web site at [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com) and click on Electronic Filing.

### You may be eligible for free e-file!

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more details, visit our web site at: [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com).

For more information about North Dakota e-file, log on to [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com).

## Paper filing

Using the forms in this booklet, you can choose to file your Form ND-1 on paper. Simply follow the instructions in this booklet to prepare your return. When you are finished, assemble your return as instructed on the inside back cover and mail it in the enclosed preaddressed envelope.



**Direct Deposit**  
= faster refunds!

If you use Form ND-1 and have a refund coming, you may request that your refund be deposited directly into your bank account. This option gets your refund to you in a more secure and fast manner. For information on how to direct deposit your refund, see the instructions to line 30 of Form ND-1 on [page 12](#).



### Filing Tip:

**Not all software packages or preparers may be able to electronically file the North Dakota Form ND-1 electronically for 2001. Be sure to check whether or not the software or preparer is able to electronically file your Form ND-1.**

# New Individual income tax form for 2001...

The new Form ND-1 and its supplemental schedules – ND-1CR, ND-1NR, and ND-1FA – present a completely new design for 2001. This new design fits our new processing method using scanning and image-processing equipment. Using the latest in technology, our equipment will take a picture of your return, process the data on it, and store it electronically rather than in a paper format.

The features on the form help our equipment in this process. For example, the barcode at the top identifies the form, and boxes have been printed on the form to guide you in making handwritten entries. This enables our equipment to read your return more accurately and let us process it faster than ever before.

Please take a moment to read the information to the right which explains how to fill in Form ND-1 to increase the readability of handwritten entries. This will help in processing your return.

**Do not file a photocopy of your 2001 Form ND-1 – file the original form with the special green ink. A photocopy (either black or in color) will not process correctly on our equipment and will delay the processing of your tax return.**

Form North Dakota Office of State Tax Commissioner

## ND-1 Individual income tax return 2001

Please type or print in black or blue ink. Enter one letter or number in each box. Fill in circles completely.

Your social security number: 8 1 2 3 - 4 5 - 6 7 8 9 Spouse's social security number: 1 2 3 - 4 5 - 6 7 8 9

Your name (First, MI, Last name): JOHN DOE  
If joint return, spouse's name (First, MI, Last name): JANE DOE  
Mailing address: 123 EVERYWHERE ST.  
City: ANYTOWN State: ND Zip code: 58999

A. Filing status used: ☐ 1. Single ☐ 4. Head of household  
☒ 2. Married filing joint return ☐ 5. Qualifying widow(er) with dependent child  
(Fill in only one) ☐ 3. Married filing separate return: (enter spouse's name) \_\_\_\_\_

B. Residency status: ☒ 1. Full-year resident ☐ 2. Full-year nonresident ☐ 3. Part-year resident

C. School district code (See page 17): 1 2 - 3 4 5 D. Income source code (See page 9): 6 7

Fill in only if applicable: ☐ Amended (See pages 7 and 8) ☐ Extension

Fiscal year filer ONLY:  
Enter fiscal year beginning date: MM / UU / YYYY  
Enter fiscal year ending date: MM / DD / YYYY

Were you required to pay estimated federal income tax for 2001? (See page 8) ☐ Yes ☒ No

Dept. use only: Composite return ☐ (CF)

E. Federal adjusted gross income from line 33 of your Form 1040, line 19 of Form 1040A, line 4 of Form 1040EZ, or line I of TeleFile Tax Record (S\$) 6 5 4 , 3 2 1 . 0 0

1. Federal taxable income from line 39 of your Form 1040, line 25 of Form 1040A, line 6 of Form 1040EZ, or line K of TeleFile Tax Record (S\$) 6 5 4 , 3 2 1 . 0 0

## Filling in your Form ND-1 Do

- 1 Type or print in blue or black ink all letters and dollar amounts within the boxes and spaces provided.
- 2 Write your numbers and letters like this:

1 2 3 4 5 6 7 8 9 0 A B C D E

- 3 Carefully enter the money amounts so that the dollar amount ends in the box immediately to the left of the decimal point and the cents amount starts in the box immediately to the right of the decimal point.
- 4 To show a negative number, place a minus sign (-) in the box immediately to the left of the dollar amount.
- 5 Fill in all appropriate circles completely as shown:  
Correct: ● Incorrect: ⊗ or ⊙
- 6 Print neatly within the boxes as shown so our equipment correctly reads your information and amounts.
- 7 Use UPPERCASE letters as shown.
- 8 Print one number or letter in each box as shown when entering your Social Security Number, dollar amounts and other information.

## Please note the following "Don'ts":

- Don't use dollar signs (\$), commas (,), decimal points (.), or any other punctuation marks or symbols. We have already printed the appropriate commas and the decimal points to assist you.
- Don't use green ink or green pencil.
- Don't use a "whiteout" correction fluid.
- Don't use dashes or other symbols to indicate you do not have an entry. If a line does not apply to you, leave it blank.

## School district codes

- If you were a **full-year resident** or **part-year resident** of North Dakota, find the code number for the school district in which you resided during the 2001 tax year. Enter the number in the boxes on line C of Form ND-1.
- If you were a **full-year nonresident**, enter the code number 54-000 in the boxes on line C of Form ND-1.

School District	School District	Code No.	School District	School District	Code No.	School District	School District	Code No.			
Address	District	No.	Address	District	No.	Address	District	No.			
Adams	ND	Adams 128	50-128	Halliday	ND	Halliday 19	13-019	Oriska	ND	Oriska 13	02-013
Alexander	ND	Alexander 2	27-002			Twin Buttes 37	13-037	Page	ND	Page 80	09-080
Almont	ND	Sims 8	30-008	Hankinson	ND	Hankinson 8	39-008	Park River	ND	Park River 78	50-078
Amidon	ND	Central Elem. 32	44-032	Harvey	ND	Harvey 38	52-038	Parshall	ND	Parshall 3	31-003
Anamoose	ND	Anamoose 14	25-014	Hatton	ND	Hatton 7	49-007	Pembina	ND	Pembina 1	34-001
Ashley	ND	Ashley 9	26-009	Hazelton	ND	Haz-Mof-Brad 6	15-006	Pettibone	ND	Pettibone-Tuttle 11	22-011
Baldwin	ND	Baldwin 29	08-029	Hazen	ND	Hazen 3	29-003	Pingree	ND	Pingree-Buchanan 10	47-010
Beach	ND	Beach 3	17-003	Hebron	ND	Hebron 13	30-013	Plaza	ND	Plaza 137	31-137
Belcourt	ND	Belcourt 7	40-007	Hettinger	ND	Hettinger 13	01-013	Pollock	SD	Union 12	15-012
Belfield	ND	Belfield 13	45-013	Hillsboro	ND	Hillsboro 9	49-009	Powers Lake	ND	Powers Lake 27	07-027
Berthold	ND	Berthold 54	51-054	Hoople	ND	Valley 12	34-012	Ray	ND	Nesson 2	53-002
Beulah	ND	Beulah 27	29-027	Hope	ND	Hope 10	46-010	Reeder	ND	Reeder 3	01-003
Binford	ND	Midkota 7	20-007	Hunter	ND	Northern Cass 97	09-097	Regan	ND	Regan 2	08-002
Bisbee	ND	Bisbee-Egeland 2	48-002	Hurdsfield	ND	Pleasant Valley 35	52-035	Rhame	ND	Rhame 17	06-017
Bismarck	ND	Bismarck 1	08-001	Inkster	ND	Midway 128	18-128	Richardton	ND	Richardton-Taylor 34	45-034
		Naughton 25	08-025	Jamestown	ND	Jamestown 1	47-001	Robinson	ND	Robinson 14	22-014
		Apple Creek 39	08-039	Kenmare	ND	Kenmare 28	51-028	Rock Lake	ND	N Central 28	48-028
		Manning 45	08-045	Kensal	ND	Kensal 19	47-019	Rogers	ND	N Central 65	02-065
Bottineau	ND	Bottineau 1	05-001	Killdeer	ND	Killdeer 16	13-016	Rolette	ND	Rolette 29	40-029
Bowbells	ND	Bowbells 14	07-014	Kindred	ND	Kindred 2	09-002	Rolla	ND	Mt. Pleasant 4	40-004
Bowman	ND	Bowman 1	06-001	Kulm	ND	Kulm 7	23-007	Roseglen	ND	White Shield 85	28-085
		Sheets 14	44-014	Lakota	ND	Lakota 66	32-066	Rugby	ND	Rugby 5	35-005
Butte	ND	Butte 62	28-062	LaMoure	ND	LaMoure 8	23-008	Sawyer	ND	Sawyer 16	51-016
Buxton	ND	Central Valley 3	49-003	Langdon	ND	Langdon 23	10-023	Scranton	ND	Scranton 33	06-033
Calvin	ND	Border Central 14	10-014	Lankin	ND	Lankin 39	50-039	Selfridge	ND	Selfridge 8	43-008
Cando	ND	Southern 8	48-008	Lansford	ND	Lansford 35	05-035	Sheldon	ND	Sheldon 2	37-002
Carrington	ND	Carrington 10	16-010	Larimore	ND	Larimore 44	18-044	Sherwood	ND	Sherwood 2	38-002
Carson	ND	Roosevelt 18	19-018	Leeds	ND	Leeds 6	03-006	Sheyenne	ND	Sheyenne 12	14-012
Cartwright	ND	Horse Creek 32	27-032	Lidgerwood	ND	Lidgerwood 28	39-028	Sidney	MT	Earl 18	27-018
Casselton	ND	Central Cass 17	09-017	Lignite	ND	Burke Central 36	07-036			Bowline Butte 19	27-019
Cavalier	ND	Cavalier 6	34-006	Linton	ND	Linton 36	15-036	Solen	ND	Solen 3	43-003
Center	ND	Center 18	33-018	Lisbon	ND	Lisbon 19	37-019	South Heart	ND	South Heart 9	45-009
Colfax	ND	Richland 44	39-044	Litchville	ND	Litchville 52	02-052	Spiritwood	ND	Spiritwood 26	47-026
Cooperstown	ND	Griggs County		Maddock	ND	Maddock 9	03-009	St. Anthony	ND	Little Heart 4	30-004
		Central 18	20-018	Makoti	ND	N Shore 158	51-158	St. John	ND	St. John 3	40-003
Crosby	ND	Divide County 1	12-001	Mandan	ND	Mandan 1	30-001	St. Thomas	ND	St. Thomas 43	34-043
Des Lacs	ND	United 7	51-007			Sweet Briar 17	30-017	Stanley	ND	Stanley 2	31-002
Devils Lake	ND	Devils Lake 1	36-001	Mandaree	ND	Mandaree 36	27-036	Stanton	ND	Stanton 22	29-022
Dickinson	ND	Dickinson 1	45-001	Mantador	ND	Mantador 5	39-005	Starkweather	ND	Starkweather 44	36-044
Dodge	ND	Dodge 8	13-008	Manvel	ND	Manvel 125	18-125	Steele	ND	Steele-Dawson 26	22-026
Drake	ND	Drake 57	25-057	Mapleton	ND	Mapleton 7	09-007	Sterling	ND	Sterling 35	08-035
Drayton	ND	Drayton 19	34-019	Marion	ND	Marion 9	23-009	Strasburg	ND	Strasburg 15	15-015
Dunseith	ND	Dunseith 1	40-001	Marmarth	ND	Marmarth 12	44-012	Surrey	ND	Surrey 41	51-041
Edgeley	ND	Edgeley 3	23-003	Max	ND	Max 50	28-050	Sykeston	ND	Sykes 39	52-039
Edinburg	ND	Edinburg 106	50-106	Mayville	ND	May Port CG 14	49-014	Tappen	ND	Tappen 28	22-028
Edmore	ND	Edmore 2	36-002	McClusky	ND	McClusky 19	42-019	Thompson	ND	Thompson 61	18-061
Elgin	ND	Elgin-New Leipzig 49	19-049	McKenzie	ND	McKenzie 34	08-034	Tioga	ND	Tioga 15	53-015
Ellendale	ND	Ellendale 40	11-040	McLeod	ND	Salund 10	37-010	Tower City	ND	Maple Valley 4	09-004
Emerado	ND	Emerado 127	18-127	McVile	ND	Dakota Prairie 1	32-001	Towner	ND	TGU 60	25-060
Enderlin	ND	Enderlin 22	37-022	Medina	ND	Medina 3	47-003	Trenton	ND	Eight Mile 6	53-006
Fairmount	ND	Fairmount 18	39-018	Medora	ND	Billings Co. 1	04-001	Turtle Lake	ND	Turtle Lake-Mercer 72	28-072
Fairview	MT	Yellowstone 14	27-014	Menoken	ND	Menoken 33	08-033	Tuttle	ND	Tuttle-Pettibone 20	22-020
Fargo	ND	Fargo 1	09-001	Milnor	ND	Milnor 2	41-002	Underwood	ND	Underwood 8	28-008
Fessenden	ND	Fessenden-Bowden 25	52-025	Minnewaukan	ND	Minnewaukan 5	03-005	Valley City	ND	Valley City 2	02-002
Finley	ND	Finley Sharon 19	46-019	Minot	ND	Minot 1	51-001	Velva	ND	Velva 1	25-001
Flasher	ND	Flasher 39	30-039			Nedrose 4	51-004	Verona	ND	Verona 11	23-011
Fordville	ND	Fordville 79	50-079			Bell 10	51-010	Wahpeton	ND	Wahpeton 37	39-037
Forman	ND	Sargent Central 6	41-006			Eureka 19	51-019	Walhalla	ND	Walhalla 27	34-027
Ft. Ransom	ND	Ft. Ransom 6	37-006			S Prairie 70	51-070	Warwick	ND	Warwick 29	03-029
Ft. Totten	ND	Ft. Totten 30	03-030			Air Force Base 160	51-160	Washburn	ND	Washburn 4	28-004
Ft. Yates	ND	Ft. Yates 4	43-004	Minto	ND	Minto 20	50-020	Watford City	ND	McKenzie Co 1	27-001
Gackle	ND	Gackle-Streeter 56	24-056	Mohall	ND	Mohall 9	38-009	West Fargo	ND	West Fargo 6	09-006
Garrison	ND	Garrison 51	28-051	Montpelier	ND	Montpelier 14	47-014	Westhope	ND	Westhope 17	05-017
Glen Ullin	ND	Glen Ullin 48	30-048	Mott	ND	Mott-Regent 1	21-001	Wildrose	ND	Wildrose-Alamo 91	53-091
Glenburn	ND	Glenburn 26	38-026	Munich	ND	Munich 19	10-019	Williston	ND	Williston 1	53-001
Golden Valley	ND	Golden Valley 20	29-020	Napoleon	ND	Napoleon 2	24-002			New 8	53-008
Golva	ND	Lone Tree 6	17-006	Neche	ND	Neche 55	34-055	Willow City	ND	Willow City 13	05-013
Goodrich	ND	Goodrich 16	42-016	New England	ND	New England 9	21-009	Wilton	ND	Montefiore 1	28-001
Grafton	ND	Grafton 3	50-003	New Rockford	ND	New Rockford 1	14-001	Wimbledon	ND	Wimbledon-Courtenay	
		Nash 51	50-051	New Salem	ND	New Salem 7	30-007			82	02-082
Grand Forks	ND	Grand Forks 1	18-001	New Town	ND	New Town 1	31-001	Wing	ND	Wing 28	08-028
		Air Force Base 140	18-140	Newburg	ND	Newburg United 54	05-054	Wishek	ND	Wishek 19	26-019
Grenora	ND	Grenora 99	53-099	Northwood	ND	Northwood 129	18-129	Wolford	ND	Wolford 2	35-001
Gwinner	ND	N Sargent 3	41-003	Oakes	ND	Oakes 41	11-041	Wyndmere	ND	Wyndmere 42	39-042
Hague	ND	Bakker 10	15-010	Oberon	ND	Oberon 16	03-016	Zeeland	ND	Zeeland 4	26-004

# 2001 Tax Table

You must use this table if your North Dakota taxable income is less than \$100,000. If it is \$100,000 or more, use the appropriate [Tax Rate Schedule on page 30](#).

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 13 of Form ND-1 is \$25,300. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$531.83. This is the tax amount they should enter on line 14 of their Form ND-1.

**Sample Table**

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>					
25,200	25,250	529.73	529.73	577.50	529.73
25,250	25,300	530.78	530.78	579.46	530.78
25,300	25,350	531.83	531.83	581.42	531.83
25,350	25,400	532.88	532.88	583.38	532.88

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
<b>Your tax is—</b>						<b>Your tax is—</b>						<b>Your tax is—</b>					
0	5	0	0	0	0	1,325	1,350	28.09	28.09	28.09	28.09	2,700	2,725	56.96	56.96	56.96	56.96
15	25	0.21	0.21	0.21	0.21	1,350	1,375	28.61	28.61	28.61	28.61	2,725	2,750	57.49	57.49	57.49	57.49
25	50	0.42	0.42	0.42	0.42	1,375	1,400	29.14	29.14	29.14	29.14	2,750	2,775	58.01	58.01	58.01	58.01
50	75	0.79	0.79	0.79	0.79	1,400	1,425	29.66	29.66	29.66	29.66	2,775	2,800	58.54	58.54	58.54	58.54
75	100	1.31	1.31	1.31	1.31	1,425	1,450	30.19	30.19	30.19	30.19	2,800	2,825	59.06	59.06	59.06	59.06
100	125	1.84	1.84	1.84	1.84	1,450	1,475	30.71	30.71	30.71	30.71	2,825	2,850	59.59	59.59	59.59	59.59
125	150	2.36	2.36	2.36	2.36	1,475	1,500	31.24	31.24	31.24	31.24	2,850	2,875	60.11	60.11	60.11	60.11
150	175	2.89	2.89	2.89	2.89	1,500	1,525	31.76	31.76	31.76	31.76	2,875	2,900	60.64	60.64	60.64	60.64
175	200	3.41	3.41	3.41	3.41	1,525	1,550	32.29	32.29	32.29	32.29	2,900	2,925	61.16	61.16	61.16	61.16
200	225	3.94	3.94	3.94	3.94	1,550	1,575	32.81	32.81	32.81	32.81	2,925	2,950	61.69	61.69	61.69	61.69
225	250	4.46	4.46	4.46	4.46	1,575	1,600	33.34	33.34	33.34	33.34	2,950	2,975	62.21	62.21	62.21	62.21
250	275	4.99	4.99	4.99	4.99	1,600	1,625	33.86	33.86	33.86	33.86	2,975	3,000	62.74	62.74	62.74	62.74
275	300	5.51	5.51	5.51	5.51	1,625	1,650	34.39	34.39	34.39	34.39	<b>3,000</b>					
300	325	6.04	6.04	6.04	6.04	1,650	1,675	34.91	34.91	34.91	34.91	3,000	3,050	63.53	63.53	63.53	63.53
325	350	6.56	6.56	6.56	6.56	1,675	1,700	35.44	35.44	35.44	35.44	3,050	3,100	64.58	64.58	64.58	64.58
350	375	7.09	7.09	7.09	7.09	1,700	1,725	35.96	35.96	35.96	35.96	3,100	3,150	65.63	65.63	65.63	65.63
375	400	7.61	7.61	7.61	7.61	1,725	1,750	36.49	36.49	36.49	36.49	3,150	3,200	66.68	66.68	66.68	66.68
400	425	8.14	8.14	8.14	8.14	1,750	1,775	37.01	37.01	37.01	37.01	3,200	3,250	67.73	67.73	67.73	67.73
425	450	8.66	8.66	8.66	8.66	1,775	1,800	37.54	37.54	37.54	37.54	3,250	3,300	68.78	68.78	68.78	68.78
450	475	9.19	9.19	9.19	9.19	1,800	1,825	38.06	38.06	38.06	38.06	3,300	3,350	69.83	69.83	69.83	69.83
475	500	9.71	9.71	9.71	9.71	1,825	1,850	38.59	38.59	38.59	38.59	3,350	3,400	70.88	70.88	70.88	70.88
500	525	10.24	10.24	10.24	10.24	1,850	1,875	39.11	39.11	39.11	39.11	3,400	3,450	71.93	71.93	71.93	71.93
525	550	10.76	10.76	10.76	10.76	1,875	1,900	39.64	39.64	39.64	39.64	3,450	3,500	72.98	72.98	72.98	72.98
550	575	11.29	11.29	11.29	11.29	1,900	1,925	40.16	40.16	40.16	40.16	3,500	3,550	74.03	74.03	74.03	74.03
575	600	11.81	11.81	11.81	11.81	1,925	1,950	40.69	40.69	40.69	40.69	3,550	3,600	75.08	75.08	75.08	75.08
600	625	12.34	12.34	12.34	12.34	1,950	1,975	41.21	41.21	41.21	41.21	3,600	3,650	76.13	76.13	76.13	76.13
625	650	12.86	12.86	12.86	12.86	1,975	2,000	41.74	41.74	41.74	41.74	3,650	3,700	77.18	77.18	77.18	77.18
650	675	13.39	13.39	13.39	13.39	<b>2,000</b>						3,700	3,750	78.23	78.23	78.23	78.23
675	700	13.91	13.91	13.91	13.91	2,000	2,025	42.26	42.26	42.26	42.26	3,750	3,800	79.28	79.28	79.28	79.28
700	725	14.44	14.44	14.44	14.44	2,025	2,050	42.79	42.79	42.79	42.79	3,800	3,850	80.33	80.33	80.33	80.33
725	750	14.96	14.96	14.96	14.96	2,050	2,075	43.31	43.31	43.31	43.31	3,850	3,900	81.38	81.38	81.38	81.38
750	775	15.49	15.49	15.49	15.49	2,075	2,100	43.84	43.84	43.84	43.84	3,900	3,950	82.43	82.43	82.43	82.43
775	800	16.01	16.01	16.01	16.01	2,100	2,125	44.36	44.36	44.36	44.36	3,950	4,000	83.48	83.48	83.48	83.48
800	825	16.54	16.54	16.54	16.54	2,125	2,150	44.89	44.89	44.89	44.89	<b>4,000</b>					
825	850	17.06	17.06	17.06	17.06	2,150	2,175	45.41	45.41	45.41	45.41	4,000	4,050	84.53	84.53	84.53	84.53
850	875	17.59	17.59	17.59	17.59	2,175	2,200	45.94	45.94	45.94	45.94	4,050	4,100	85.58	85.58	85.58	85.58
875	900	18.11	18.11	18.11	18.11	2,200	2,225	46.46	46.46	46.46	46.46	4,100	4,150	86.63	86.63	86.63	86.63
900	925	18.64	18.64	18.64	18.64	2,225	2,250	46.99	46.99	46.99	46.99	4,150	4,200	87.68	87.68	87.68	87.68
925	950	19.16	19.16	19.16	19.16	2,250	2,275	47.51	47.51	47.51	47.51	4,200	4,250	88.73	88.73	88.73	88.73
950	975	19.69	19.69	19.69	19.69	2,275	2,300	48.04	48.04	48.04	48.04	4,250	4,300	89.78	89.78	89.78	89.78
975	1,000	20.21	20.21	20.21	20.21	2,300	2,325	48.56	48.56	48.56	48.56	4,300	4,350	90.83	90.83	90.83	90.83
<b>1,000</b>		20.74	20.74	20.74	20.74	2,325	2,350	49.09	49.09	49.09	49.09	4,350	4,400	91.88	91.88	91.88	91.88
1,000	1,025	21.26	21.26	21.26	21.26	2,350	2,375	49.61	49.61	49.61	49.61	4,400	4,450	92.93	92.93	92.93	92.93
1,025	1,050	21.79	21.79	21.79	21.79	2,375	2,400	50.14	50.14	50.14	50.14	4,450	4,500	93.98	93.98	93.98	93.98
1,050	1,075	22.31	22.31	22.31	22.31	2,400	2,425	50.66	50.66	50.66	50.66	4,500	4,550	95.03	95.03	95.03	95.03
1,075	1,100	22.84	22.84	22.84	22.84	2,425	2,450	51.19	51.19	51.19	51.19	4,550	4,600	96.08	96.08	96.08	96.08
1,100	1,125	23.36	23.36	23.36	23.36	2,450	2,475	51.71	51.71	51.71	51.71	4,600	4,650	97.13	97.13	97.13	97.13
1,125	1,150	23.89	23.89	23.89	23.89	2,475	2,500	52.24	52.24	52.24	52.24	4,650	4,700	98.18	98.18	98.18	98.18
1,150	1,175	24.41	24.41	24.41	24.41	2,500	2,525	52.76	52.76	52.76	52.76	4,700	4,750	99.23	99.23	99.23	99.23
1,175	1,200	24.94	24.94	24.94	24.94	2,525	2,550	53.29	53.29	53.29	53.29	4,750	4,800	100.28	100.28	100.28	100.28
1,200	1,225	25.46	25.46	25.46	25.46	2,550	2,575	53.81	53.81	53.81	53.81	4,800	4,850	101.33	101.33	101.33	101.33
1,225	1,250	25.99	25.99	25.99	25.99	2,575	2,600	54.34	54.34	54.34	54.34	4,850	4,900	102.38	102.38	102.38	102.38
1,250	1,275	26.51	26.51	26.51	26.51	2,600	2,625	54.86	54.86	54.86	54.86	4,900	4,950	103.43	103.43	103.43	103.43
1,275	1,300	27.04	27.04	27.04	27.04	2,625	2,650	55.39	55.39	55.39	55.39	4,950	5,000	104.48	104.48	104.48	104.48
1,300	1,325	27.56	27.56	27.56	27.56	2,650	2,675	55.91	55.91	55.91	55.91						
						2,675	2,700	56.44	56.44	56.44	56.44						

\*If a Qualifying widow(er), use the Married filing jointly column.



## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
5,000						8,000						11,000					
5,000	5,050	105.53	105.53	105.53	105.53	8,000	8,050	168.53	168.53	168.53	168.53	11,000	11,050	231.53	231.53	231.53	231.53
5,050	5,100	106.58	106.58	106.58	106.58	8,050	8,100	169.58	169.58	169.58	169.58	11,050	11,100	232.58	232.58	232.58	232.58
5,100	5,150	107.63	107.63	107.63	107.63	8,100	8,150	170.63	170.63	170.63	170.63	11,100	11,150	233.63	233.63	233.63	233.63
5,150	5,200	108.68	108.68	108.68	108.68	8,150	8,200	171.68	171.68	171.68	171.68	11,150	11,200	234.68	234.68	234.68	234.68
5,200	5,250	109.73	109.73	109.73	109.73	8,200	8,250	172.73	172.73	172.73	172.73	11,200	11,250	235.73	235.73	235.73	235.73
5,250	5,300	110.78	110.78	110.78	110.78	8,250	8,300	173.78	173.78	173.78	173.78	11,250	11,300	236.78	236.78	236.78	236.78
5,300	5,350	111.83	111.83	111.83	111.83	8,300	8,350	174.83	174.83	174.83	174.83	11,300	11,350	237.83	237.83	237.83	237.83
5,350	5,400	112.88	112.88	112.88	112.88	8,350	8,400	175.88	175.88	175.88	175.88	11,350	11,400	238.88	238.88	238.88	238.88
5,400	5,450	113.93	113.93	113.93	113.93	8,400	8,450	176.93	176.93	176.93	176.93	11,400	11,450	239.93	239.93	239.93	239.93
5,450	5,500	114.98	114.98	114.98	114.98	8,450	8,500	177.98	177.98	177.98	177.98	11,450	11,500	240.98	240.98	240.98	240.98
5,500	5,550	116.03	116.03	116.03	116.03	8,500	8,550	179.03	179.03	179.03	179.03	11,500	11,550	242.03	242.03	242.03	242.03
5,550	5,600	117.08	117.08	117.08	117.08	8,550	8,600	180.08	180.08	180.08	180.08	11,550	11,600	243.08	243.08	243.08	243.08
5,600	5,650	118.13	118.13	118.13	118.13	8,600	8,650	181.13	181.13	181.13	181.13	11,600	11,650	244.13	244.13	244.13	244.13
5,650	5,700	119.18	119.18	119.18	119.18	8,650	8,700	182.18	182.18	182.18	182.18	11,650	11,700	245.18	245.18	245.18	245.18
5,700	5,750	120.23	120.23	120.23	120.23	8,700	8,750	183.23	183.23	183.23	183.23	11,700	11,750	246.23	246.23	246.23	246.23
5,750	5,800	121.28	121.28	121.28	121.28	8,750	8,800	184.28	184.28	184.28	184.28	11,750	11,800	247.28	247.28	247.28	247.28
5,800	5,850	122.33	122.33	122.33	122.33	8,800	8,850	185.33	185.33	185.33	185.33	11,800	11,850	248.33	248.33	248.33	248.33
5,850	5,900	123.38	123.38	123.38	123.38	8,850	8,900	186.38	186.38	186.38	186.38	11,850	11,900	249.38	249.38	249.38	249.38
5,900	5,950	124.43	124.43	124.43	124.43	8,900	8,950	187.43	187.43	187.43	187.43	11,900	11,950	250.43	250.43	250.43	250.43
5,950	6,000	125.48	125.48	125.48	125.48	8,950	9,000	188.48	188.48	188.48	188.48	11,950	12,000	251.48	251.48	251.48	251.48
6,000						9,000						12,000					
6,000	6,050	126.53	126.53	126.53	126.53	9,000	9,050	189.53	189.53	189.53	189.53	12,000	12,050	252.53	252.53	252.53	252.53
6,050	6,100	127.58	127.58	127.58	127.58	9,050	9,100	190.58	190.58	190.58	190.58	12,050	12,100	253.58	253.58	253.58	253.58
6,100	6,150	128.63	128.63	128.63	128.63	9,100	9,150	191.63	191.63	191.63	191.63	12,100	12,150	254.63	254.63	254.63	254.63
6,150	6,200	129.68	129.68	129.68	129.68	9,150	9,200	192.68	192.68	192.68	192.68	12,150	12,200	255.68	255.68	255.68	255.68
6,200	6,250	130.73	130.73	130.73	130.73	9,200	9,250	193.73	193.73	193.73	193.73	12,200	12,250	256.73	256.73	256.73	256.73
6,250	6,300	131.78	131.78	131.78	131.78	9,250	9,300	194.78	194.78	194.78	194.78	12,250	12,300	257.78	257.78	257.78	257.78
6,300	6,350	132.83	132.83	132.83	132.83	9,300	9,350	195.83	195.83	195.83	195.83	12,300	12,350	258.83	258.83	258.83	258.83
6,350	6,400	133.88	133.88	133.88	133.88	9,350	9,400	196.88	196.88	196.88	196.88	12,350	12,400	259.88	259.88	259.88	259.88
6,400	6,450	134.93	134.93	134.93	134.93	9,400	9,450	197.93	197.93	197.93	197.93	12,400	12,450	260.93	260.93	260.93	260.93
6,450	6,500	135.98	135.98	135.98	135.98	9,450	9,500	198.98	198.98	198.98	198.98	12,450	12,500	261.98	261.98	261.98	261.98
6,500	6,550	137.03	137.03	137.03	137.03	9,500	9,550	200.03	200.03	200.03	200.03	12,500	12,550	263.03	263.03	263.03	263.03
6,550	6,600	138.08	138.08	138.08	138.08	9,550	9,600	201.08	201.08	201.08	201.08	12,550	12,600	264.08	264.08	264.08	264.08
6,600	6,650	139.13	139.13	139.13	139.13	9,600	9,650	202.13	202.13	202.13	202.13	12,600	12,650	265.13	265.13	265.13	265.13
6,650	6,700	140.18	140.18	140.18	140.18	9,650	9,700	203.18	203.18	203.18	203.18	12,650	12,700	266.18	266.18	266.18	266.18
6,700	6,750	141.23	141.23	141.23	141.23	9,700	9,750	204.23	204.23	204.23	204.23	12,700	12,750	267.23	267.23	267.23	267.23
6,750	6,800	142.28	142.28	142.28	142.28	9,750	9,800	205.28	205.28	205.28	205.28	12,750	12,800	268.28	268.28	268.28	268.28
6,800	6,850	143.33	143.33	143.33	143.33	9,800	9,850	206.33	206.33	206.33	206.33	12,800	12,850	269.33	269.33	269.33	269.33
6,850	6,900	144.38	144.38	144.38	144.38	9,850	9,900	207.38	207.38	207.38	207.38	12,850	12,900	270.38	270.38	270.38	270.38
6,900	6,950	145.43	145.43	145.43	145.43	9,900	9,950	208.43	208.43	208.43	208.43	12,900	12,950	271.43	271.43	271.43	271.43
6,950	7,000	146.48	146.48	146.48	146.48	9,950	10,000	209.48	209.48	209.48	209.48	12,950	13,000	272.48	272.48	272.48	272.48
7,000						10,000						13,000					
7,000	7,050	147.53	147.53	147.53	147.53	10,000	10,050	210.53	210.53	210.53	210.53	13,000	13,050	273.53	273.53	273.53	273.53
7,050	7,100	148.58	148.58	148.58	148.58	10,050	10,100	211.58	211.58	211.58	211.58	13,050	13,100	274.58	274.58	274.58	274.58
7,100	7,150	149.63	149.63	149.63	149.63	10,100	10,150	212.63	212.63	212.63	212.63	13,100	13,150	275.63	275.63	275.63	275.63
7,150	7,200	150.68	150.68	150.68	150.68	10,150	10,200	213.68	213.68	213.68	213.68	13,150	13,200	276.68	276.68	276.68	276.68
7,200	7,250	151.73	151.73	151.73	151.73	10,200	10,250	214.73	214.73	214.73	214.73	13,200	13,250	277.73	277.73	277.73	277.73
7,250	7,300	152.78	152.78	152.78	152.78	10,250	10,300	215.78	215.78	215.78	215.78	13,250	13,300	278.78	278.78	278.78	278.78
7,300	7,350	153.83	153.83	153.83	153.83	10,300	10,350	216.83	216.83	216.83	216.83	13,300	13,350	279.83	279.83	279.83	279.83
7,350	7,400	154.88	154.88	154.88	154.88	10,350	10,400	217.88	217.88	217.88	217.88	13,350	13,400	280.88	280.88	280.88	280.88
7,400	7,450	155.93	155.93	155.93	155.93	10,400	10,450	218.93	218.93	218.93	218.93	13,400	13,450	281.93	281.93	281.93	281.93
7,450	7,500</																

## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
14,000						17,000						20,000					
14,000	14,050	294.53	294.53	294.53	294.53	17,000	17,050	357.53	357.53	357.53	357.53	20,000	20,050	420.53	420.53	420.53	420.53
14,050	14,100	295.58	295.58	295.58	295.58	17,050	17,100	358.58	358.58	358.58	358.58	20,050	20,100	421.58	421.58	421.58	421.58
14,100	14,150	296.63	296.63	296.63	296.63	17,100	17,150	359.63	359.63	359.63	359.63	20,100	20,150	422.63	422.63	422.63	422.63
14,150	14,200	297.68	297.68	297.68	297.68	17,150	17,200	360.68	360.68	360.68	360.68	20,150	20,200	423.68	423.68	423.68	423.68
14,200	14,250	298.73	298.73	298.73	298.73	17,200	17,250	361.73	361.73	361.73	361.73	20,200	20,250	424.73	424.73	424.73	424.73
14,250	14,300	299.78	299.78	299.78	299.78	17,250	17,300	362.78	362.78	362.78	362.78	20,250	20,300	425.78	425.78	425.78	425.78
14,300	14,350	300.83	300.83	300.83	300.83	17,300	17,350	363.83	363.83	363.83	363.83	20,300	20,350	426.83	426.83	426.83	426.83
14,350	14,400	301.88	301.88	301.88	301.88	17,350	17,400	364.88	364.88	364.88	364.88	20,350	20,400	427.88	427.88	427.88	427.88
14,400	14,450	302.93	302.93	302.93	302.93	17,400	17,450	365.93	365.93	365.93	365.93	20,400	20,450	428.93	428.93	428.93	428.93
14,450	14,500	303.98	303.98	303.98	303.98	17,450	17,500	366.98	366.98	366.98	366.98	20,450	20,500	429.98	429.98	429.98	429.98
14,500	14,550	305.03	305.03	305.03	305.03	17,500	17,550	368.03	368.03	368.03	368.03	20,500	20,550	431.03	431.03	431.03	431.03
14,550	14,600	306.08	306.08	306.08	306.08	17,550	17,600	369.08	369.08	369.08	369.08	20,550	20,600	432.08	432.08	432.08	432.08
14,600	14,650	307.13	307.13	307.13	307.13	17,600	17,650	370.13	370.13	370.13	370.13	20,600	20,650	433.13	433.13	433.13	433.13
14,650	14,700	308.18	308.18	308.18	308.18	17,650	17,700	371.18	371.18	371.18	371.18	20,650	20,700	434.18	434.18	434.18	434.18
14,700	14,750	309.23	309.23	309.23	309.23	17,700	17,750	372.23	372.23	372.23	372.23	20,700	20,750	435.23	435.23	435.23	435.23
14,750	14,800	310.28	310.28	310.28	310.28	17,750	17,800	373.28	373.28	373.28	373.28	20,750	20,800	436.28	436.28	436.28	436.28
14,800	14,850	311.33	311.33	311.33	311.33	17,800	17,850	374.33	374.33	374.33	374.33	20,800	20,850	437.33	437.33	437.33	437.33
14,850	14,900	312.38	312.38	312.38	312.38	17,850	17,900	375.38	375.38	375.38	375.38	20,850	20,900	438.38	438.38	438.38	438.38
14,900	14,950	313.43	313.43	313.43	313.43	17,900	17,950	376.43	376.43	376.43	376.43	20,900	20,950	439.43	439.43	439.43	439.43
14,950	15,000	314.48	314.48	314.48	314.48	17,950	18,000	377.48	377.48	377.48	377.48	20,950	21,000	440.48	440.48	440.48	440.48
15,000						18,000						21,000					
15,000	15,050	315.53	315.53	315.53	315.53	18,000	18,050	378.53	378.53	378.53	378.53	21,000	21,050	441.53	441.53	441.53	441.53
15,050	15,100	316.58	316.58	316.58	316.58	18,050	18,100	379.58	379.58	379.58	379.58	21,050	21,100	442.58	442.58	442.58	442.58
15,100	15,150	317.63	317.63	317.63	317.63	18,100	18,150	380.63	380.63	380.63	380.63	21,100	21,150	443.63	443.63	443.63	443.63
15,150	15,200	318.68	318.68	318.68	318.68	18,150	18,200	381.68	381.68	381.68	381.68	21,150	21,200	444.68	444.68	444.68	444.68
15,200	15,250	319.73	319.73	319.73	319.73	18,200	18,250	382.73	382.73	382.73	382.73	21,200	21,250	445.73	445.73	445.73	445.73
15,250	15,300	320.78	320.78	320.78	320.78	18,250	18,300	383.78	383.78	383.78	383.78	21,250	21,300	446.78	446.78	446.78	446.78
15,300	15,350	321.83	321.83	321.83	321.83	18,300	18,350	384.83	384.83	384.83	384.83	21,300	21,350	447.83	447.83	447.83	447.83
15,350	15,400	322.88	322.88	322.88	322.88	18,350	18,400	385.88	385.88	385.88	385.88	21,350	21,400	448.88	448.88	448.88	448.88
15,400	15,450	323.93	323.93	323.93	323.93	18,400	18,450	386.93	386.93	386.93	386.93	21,400	21,450	449.93	449.93	449.93	449.93
15,450	15,500	324.98	324.98	324.98	324.98	18,450	18,500	387.98	387.98	387.98	387.98	21,450	21,500	450.98	450.98	450.98	450.98
15,500	15,550	326.03	326.03	326.03	326.03	18,500	18,550	389.03	389.03	389.03	389.03	21,500	21,550	452.03	452.03	452.03	452.03
15,550	15,600	327.08	327.08	327.08	327.08	18,550	18,600	390.08	390.08	390.08	390.08	21,550	21,600	453.08	453.08	453.08	453.08
15,600	15,650	328.13	328.13	328.13	328.13	18,600	18,650	391.13	391.13	391.13	391.13	21,600	21,650	454.13	454.13	454.13	454.13
15,650	15,700	329.18	329.18	329.18	329.18	18,650	18,700	392.18	392.18	392.18	392.18	21,650	21,700	455.18	455.18	455.18	455.18
15,700	15,750	330.23	330.23	330.23	330.23	18,700	18,750	393.23	393.23	393.23	393.23	21,700	21,750	456.23	456.23	456.23	456.23
15,750	15,800	331.28	331.28	331.28	331.28	18,750	18,800	394.28	394.28	394.28	394.28	21,750	21,800	457.28	457.28	457.28	457.28
15,800	15,850	332.33	332.33	332.33	332.33	18,800	18,850	395.33	395.33	395.33	395.33	21,800	21,850	458.33	458.33	458.33	458.33
15,850	15,900	333.38	333.38	333.38	333.38	18,850	18,900	396.38	396.38	396.38	396.38	21,850	21,900	459.38	459.38	459.38	459.38
15,900	15,950	334.43	334.43	334.43	334.43	18,900	18,950	397.43	397.43	397.43	397.43	21,900	21,950	460.43	460.43	460.43	460.43
15,950	16,000	335.48	335.48	335.48	335.48	18,950	19,000	398.48	398.48	398.48	398.48	21,950	22,000	461.48	461.48	461.48	461.48
16,000						19,000						22,000					
16,000	16,050	336.53	336.53	336.53	336.53	19,000	19,050	399.53	399.53	399.53	399.53	22,000	22,050	462.53	462.53	462.53	462.53
16,050	16,100	337.58	337.58	337.58	337.58	19,050	19,100	400.58	400.58	400.58	400.58	22,050	22,100	463.58	463.58	463.58	463.58
16,100	16,150	338.63	338.63	338.63	338.63	19,100	19,150	401.63	401.63	401.63	401.63	22,100	22,150	464.63	464.63	464.63	464.63
16,150	16,200	339.68	339.68	339.68	339.68	19,150	19,200	402.68	402.68	402.68	402.68	22,150	22,200	465.68	465.68	465.68	465.68
16,200	16,250	340.73	340.73	340.73	340.73	19,200	19,250	403.73	403.73	403.73	403.73	22,200	22,250	466.73	466.73	466.73	466.73
16,250	16,300	341.78	341.78	341.78	341.78	19,250	19,300	404.78	404.78	404.78	404.78	22,250	22,300	467.78	467.78	467.78	467.78
16,300	16,350	342.83	342.83	342.83	342.83	19,300	19,350	405.83	405.83	405.83	405.83	22,300	22,350	468.83	468.83	468.83	468.83
16,350	16,400	343.88	343.88	343.88	343.88	19,350	19,400	406.88	406.88	406.88	406.88	22,350	22,400	469.88	469.88	469.88	469.88
16,400	16,450	344.93	34														

## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
23,000	23,050	483.53	483.53	491.26	483.53	26,000	26,050	546.53	546.53	608.86	546.53	29,000	29,050	645.47	609.53	726.46	609.53
23,050	23,100	484.58	484.58	493.22	484.58	26,050	26,100	547.58	547.58	610.82	547.58	29,050	29,100	647.43	610.58	728.42	610.58
23,100	23,150	485.63	485.63	495.18	485.63	26,100	26,150	548.63	548.63	612.78	548.63	29,100	29,150	649.39	611.63	730.38	611.63
23,150	23,200	486.68	486.68	497.14	486.68	26,150	26,200	549.68	549.68	614.74	549.68	29,150	29,200	651.35	612.68	732.34	612.68
23,200	23,250	487.73	487.73	499.10	487.73	26,200	26,250	550.73	550.73	616.70	550.73	29,200	29,250	653.31	613.73	734.30	613.73
23,250	23,300	488.78	488.78	501.06	488.78	26,250	26,300	551.78	551.78	618.66	551.78	29,250	29,300	655.27	614.78	736.26	614.78
23,300	23,350	489.83	489.83	503.02	489.83	26,300	26,350	552.83	552.83	620.62	552.83	29,300	29,350	657.23	615.83	738.22	615.83
23,350	23,400	490.88	490.88	504.98	490.88	26,350	26,400	553.88	553.88	622.58	553.88	29,350	29,400	659.19	616.88	740.18	616.88
23,400	23,450	491.93	491.93	506.94	491.93	26,400	26,450	554.93	554.93	624.54	554.93	29,400	29,450	661.15	617.93	742.14	617.93
23,450	23,500	492.98	492.98	508.90	492.98	26,450	26,500	555.98	555.98	626.50	555.98	29,450	29,500	663.11	618.98	744.10	618.98
23,500	23,550	494.03	494.03	510.86	494.03	26,500	26,550	557.03	557.03	628.46	557.03	29,500	29,550	665.07	620.03	746.06	620.03
23,550	23,600	495.08	495.08	512.82	495.08	26,550	26,600	558.08	558.08	630.42	558.08	29,550	29,600	667.03	621.08	748.02	621.08
23,600	23,650	496.13	496.13	514.78	496.13	26,600	26,650	559.13	559.13	632.38	559.13	29,600	29,650	668.99	622.13	749.98	622.13
23,650	23,700	497.18	497.18	516.74	497.18	26,650	26,700	560.18	560.18	634.34	560.18	29,650	29,700	670.95	623.18	751.94	623.18
23,700	23,750	498.23	498.23	518.70	498.23	26,700	26,750	561.23	561.23	636.30	561.23	29,700	29,750	672.91	624.23	753.90	624.23
23,750	23,800	499.28	499.28	520.66	499.28	26,750	26,800	562.28	562.28	638.26	562.28	29,750	29,800	674.87	625.28	755.86	625.28
23,800	23,850	500.33	500.33	522.62	500.33	26,800	26,850	563.33	563.33	640.22	563.33	29,800	29,850	676.83	626.33	757.82	626.33
23,850	23,900	501.38	501.38	524.58	501.38	26,850	26,900	564.38	564.38	642.18	564.38	29,850	29,900	678.79	627.38	759.78	627.38
23,900	23,950	502.43	502.43	526.54	502.43	26,900	26,950	565.43	565.43	644.14	565.43	29,900	29,950	680.75	628.43	761.74	628.43
23,950	24,000	503.48	503.48	528.50	503.48	26,950	27,000	566.48	566.48	646.10	566.48	29,950	30,000	682.71	629.48	763.70	629.48
<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
24,000	24,050	504.53	504.53	530.46	504.53	27,000	27,050	567.53	567.53	648.06	567.53	30,000	30,050	684.67	630.53	765.66	630.53
24,050	24,100	505.58	505.58	532.42	505.58	27,050	27,100	569.03	568.58	650.02	568.58	30,050	30,100	686.63	631.58	767.62	631.58
24,100	24,150	506.63	506.63	534.38	506.63	27,100	27,150	570.99	569.63	651.98	569.63	30,100	30,150	688.59	632.63	769.58	632.63
24,150	24,200	507.68	507.68	536.34	507.68	27,150	27,200	572.95	570.68	653.94	570.68	30,150	30,200	690.55	633.68	771.54	633.68
24,200	24,250	508.73	508.73	538.30	508.73	27,200	27,250	574.91	571.73	655.90	571.73	30,200	30,250	692.51	634.73	773.50	634.73
24,250	24,300	509.78	509.78	540.26	509.78	27,250	27,300	576.87	572.78	657.86	572.78	30,250	30,300	694.47	635.78	775.46	635.78
24,300	24,350	510.83	510.83	542.22	510.83	27,300	27,350	578.83	573.83	659.82	573.83	30,300	30,350	696.43	636.83	777.42	636.83
24,350	24,400	511.88	511.88	544.18	511.88	27,350	27,400	580.79	574.88	661.78	574.88	30,350	30,400	698.39	637.88	779.38	637.88
24,400	24,450	512.93	512.93	546.14	512.93	27,400	27,450	582.75	575.93	663.74	575.93	30,400	30,450	700.35	638.93	781.34	638.93
24,450	24,500	513.98	513.98	548.10	513.98	27,450	27,500	584.71	576.98	665.70	576.98	30,450	30,500	702.31	639.98	783.30	639.98
24,500	24,550	515.03	515.03	550.06	515.03	27,500	27,550	586.67	578.03	667.66	578.03	30,500	30,550	704.27	641.03	785.26	641.03
24,550	24,600	516.08	516.08	552.02	516.08	27,550	27,600	588.63	579.08	669.62	579.08	30,550	30,600	706.23	642.08	787.22	642.08
24,600	24,650	517.13	517.13	553.98	517.13	27,600	27,650	590.59	580.13	671.58	580.13	30,600	30,650	708.19	643.13	789.18	643.13
24,650	24,700	518.18	518.18	555.94	518.18	27,650	27,700	592.55	581.18	673.54	581.18	30,650	30,700	710.15	644.18	791.14	644.18
24,700	24,750	519.23	519.23	557.90	519.23	27,700	27,750	594.51	582.23	675.50	582.23	30,700	30,750	712.11	645.23	793.10	645.23
24,750	24,800	520.28	520.28	559.86	520.28	27,750	27,800	596.47	583.28	677.46	583.28	30,750	30,800	714.07	646.28	795.06	646.28
24,800	24,850	521.33	521.33	561.82	521.33	27,800	27,850	598.43	584.33	679.42	584.33	30,800	30,850	716.03	647.33	797.02	647.33
24,850	24,900	522.38	522.38	563.78	522.38	27,850	27,900	600.39	585.38	681.38	585.38	30,850	30,900	717.99	648.38	798.98	648.38
24,900	24,950	523.43	523.43	565.74	523.43	27,900	27,950	602.35	586.43	683.34	586.43	30,900	30,950	719.95	649.43	800.94	649.43
24,950	25,000	524.48	524.48	567.70	524.48	27,950	28,000	604.31	587.48	685.30	587.48	30,950	31,000	721.91	650.48	802.90	650.48
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	525.53	525.53	569.66	525.53	28,000	28,050	606.27	588.53	687.26	588.53	31,000	31,050	723.87	651.53	804.86	651.53
25,050	25,100	526.58	526.58	571.62	526.58	28,050	28,100	608.23	589.58	689.22	589.58	31,050	31,100	725.83	652.58	806.82	652.58
25,100	25,150	527.63	527.63	573.58	527.63	28,100	28,150	610.19	590.63	691.18	590.63	31,100	31,150	727.79	653.63	808.78	653.63
25,150	25,200	528.68	528.68	575.54	528.68	28,150	28,200	612.15	591.68	693.14	591.68	31,150	31,200	729.75	654.68	810.74	654.68
25,200	25,250	529.73	529.73	577.50	529.73	28,200	28,250	614.11	592.73	695.10	592.73	31,200	31,250	731.71	655.73	812.70	655.73
25,250	25,300	530.78	530.78	579.46	530.78	28,250	28,300	616.07	593.78	697.06	593.78	31,250	31,300	733.67	656.78	814.66	656.78
25,300	25,350	531.83	531.83	581.42	531.83	28,300	28,350	618.03	594.83	699.02	594.83	31,300	31,350	735.63	657.83	816.62	657.83
25,350	25,400	532.88	532.88	583.38	532.88	28,350	28,400	619.99	595.88	700.98	595.88	31,350	31,400	737.59	658.88	818.58	658.88
25,400	25,450	533.93	533.93	585.34	533.93	28,400	28,450	621.95	596.93	702.94	596.93	31,400	31,450	739.55	659.93	820.54	659.93
25,450	25,500	534.98	534.98	587.30	534.98	28,450	28,500	623.91	597.98	704.90	597.98	31,450	31,500	741.51	660.98	822.50	660.98
25,500	25,550	536.03	536.03	589.26	536.03	28,500	28,550	625.87	599.03	706.86	599.03	31,500	31,550	743.47	662.03	824.46	662.03
25,550	25,600	537.08	537.08	591.22	537.08	28,550	28,600	627.83	600.08	708.82	600.08	31,550	31,600	745.43	663.08	826.42	663.08
25,600	25,650	538.13	538.13	593.18	538.13	28,600	28,650	629.79	601.13	710.78	601.13	31,600	31,650	747.39	664.13	828.38	664.13
25,650	25,700	539.18	539.18	595.14	539.18	28,650	28,700	631.75	602.18	712.74	602.18	31,650	31,700	749.35	665.18	830.34	665.18

## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
32,000						35,000						38,000					
32,000	32,050	763.07	672.53	844.06	672.53	35,000	35,050	880.67	735.53	961.66	735.53	38,000	38,050	998.27	798.53	1,079.26	830.83
32,050	32,100	765.03	673.58	846.02	673.58	35,050	35,100	882.63	736.58	963.62	736.58	38,050	38,100	1,000.23	799.58	1,081.22	832.79
32,100	32,150	766.99	674.63	847.98	674.63	35,100	35,150	884.59	737.63	965.58	737.63	38,100	38,150	1,002.19	800.63	1,083.18	834.75
32,150	32,200	768.95	675.68	849.94	675.68	35,150	35,200	886.55	738.68	967.54	738.68	38,150	38,200	1,004.15	801.68	1,085.14	836.71
32,200	32,250	770.91	676.73	851.90	676.73	35,200	35,250	888.51	739.73	969.50	739.73	38,200	38,250	1,006.11	802.73	1,087.10	838.67
32,250	32,300	772.87	677.78	853.86	677.78	35,250	35,300	890.47	740.78	971.46	740.78	38,250	38,300	1,008.07	803.78	1,089.06	840.63
32,300	32,350	774.83	678.83	855.82	678.83	35,300	35,350	892.43	741.83	973.42	741.83	38,300	38,350	1,010.03	804.83	1,091.02	842.59
32,350	32,400	776.79	679.88	857.78	679.88	35,350	35,400	894.39	742.88	975.38	742.88	38,350	38,400	1,011.99	805.88	1,092.98	844.55
32,400	32,450	778.75	680.93	859.74	680.93	35,400	35,450	896.35	743.93	977.34	743.93	38,400	38,450	1,013.95	806.93	1,094.94	846.51
32,450	32,500	780.71	681.98	861.70	681.98	35,450	35,500	898.31	744.98	979.30	744.98	38,450	38,500	1,015.91	807.98	1,096.90	848.47
32,500	32,550	782.67	683.03	863.66	683.03	35,500	35,550	900.27	746.03	981.26	746.03	38,500	38,550	1,017.87	809.03	1,098.86	850.43
32,550	32,600	784.63	684.08	865.62	684.08	35,550	35,600	902.23	747.08	983.22	747.08	38,550	38,600	1,019.83	810.08	1,100.82	852.39
32,600	32,650	786.59	685.13	867.58	685.13	35,600	35,650	904.19	748.13	985.18	748.13	38,600	38,650	1,021.79	811.13	1,102.78	854.35
32,650	32,700	788.55	686.18	869.54	686.18	35,650	35,700	906.15	749.18	987.14	749.18	38,650	38,700	1,023.75	812.18	1,104.74	856.31
32,700	32,750	790.51	687.23	871.50	687.23	35,700	35,750	908.11	750.23	989.10	750.23	38,700	38,750	1,025.71	813.23	1,106.70	858.27
32,750	32,800	792.47	688.28	873.46	688.28	35,750	35,800	910.07	751.28	991.06	751.28	38,750	38,800	1,027.67	814.28	1,108.66	860.23
32,800	32,850	794.43	689.33	875.42	689.33	35,800	35,850	912.03	752.33	993.02	752.33	38,800	38,850	1,029.63	815.33	1,110.62	862.19
32,850	32,900	796.39	690.38	877.38	690.38	35,850	35,900	913.99	753.38	994.98	753.38	38,850	38,900	1,031.59	816.38	1,112.58	864.15
32,900	32,950	798.35	691.43	879.34	691.43	35,900	35,950	915.95	754.43	996.94	754.43	38,900	38,950	1,033.55	817.43	1,114.54	866.11
32,950	33,000	800.31	692.48	881.30	692.48	35,950	36,000	917.91	755.48	998.90	755.48	38,950	39,000	1,035.51	818.48	1,116.50	868.07
33,000						36,000						39,000					
33,000	33,050	802.27	693.53	883.26	693.53	36,000	36,050	919.87	756.53	1,000.86	756.53	39,000	39,050	1,037.47	819.53	1,118.46	870.03
33,050	33,100	804.23	694.58	885.22	694.58	36,050	36,100	921.83	757.58	1,002.82	757.58	39,050	39,100	1,039.43	820.58	1,120.42	871.99
33,100	33,150	806.19	695.63	887.18	695.63	36,100	36,150	923.79	758.63	1,004.78	758.63	39,100	39,150	1,041.39	821.63	1,122.38	873.95
33,150	33,200	808.15	696.68	889.14	696.68	36,150	36,200	925.75	759.68	1,006.74	759.68	39,150	39,200	1,043.35	822.68	1,124.34	875.91
33,200	33,250	810.11	697.73	891.10	697.73	36,200	36,250	927.71	760.73	1,008.70	760.73	39,200	39,250	1,045.31	823.73	1,126.30	877.87
33,250	33,300	812.07	698.78	893.06	698.78	36,250	36,300	929.67	761.78	1,010.66	762.23	39,250	39,300	1,047.27	824.78	1,128.26	879.83
33,300	33,350	814.03	699.83	895.02	699.83	36,300	36,350	931.63	762.83	1,012.62	764.19	39,300	39,350	1,049.23	825.83	1,130.22	881.79
33,350	33,400	815.99	700.88	896.98	700.88	36,350	36,400	933.59	763.88	1,014.58	766.15	39,350	39,400	1,051.19	826.88	1,132.18	883.75
33,400	33,450	817.95	701.93	898.94	701.93	36,400	36,450	935.55	764.93	1,016.54	768.11	39,400	39,450	1,053.15	827.93	1,134.14	885.71
33,450	33,500	819.91	702.98	900.90	702.98	36,450	36,500	937.51	765.98	1,018.50	770.07	39,450	39,500	1,055.11	828.98	1,136.10	887.67
33,500	33,550	821.87	704.03	902.86	704.03	36,500	36,550	939.47	767.03	1,020.46	772.03	39,500	39,550	1,057.07	830.03	1,138.06	889.63
33,550	33,600	823.83	705.08	904.82	705.08	36,550	36,600	941.43	768.08	1,022.42	773.99	39,550	39,600	1,059.03	831.08	1,140.02	891.59
33,600	33,650	825.79	706.13	906.78	706.13	36,600	36,650	943.39	769.13	1,024.38	775.95	39,600	39,650	1,060.99	832.13	1,141.98	893.55
33,650	33,700	827.75	707.18	908.74	707.18	36,650	36,700	945.35	770.18	1,026.34	777.91	39,650	39,700	1,062.95	833.18	1,143.94	895.51
33,700	33,750	829.71	708.23	910.70	708.23	36,700	36,750	947.31	771.23	1,028.30	779.87	39,700	39,750	1,064.91	834.23	1,145.90	897.47
33,750	33,800	831.67	709.28	912.66	709.28	36,750	36,800	949.27	772.28	1,030.26	781.83	39,750	39,800	1,066.87	835.28	1,147.86	899.43
33,800	33,850	833.63	710.33	914.62	710.33	36,800	36,850	951.23	773.33	1,032.22	783.79	39,800	39,850	1,068.83	836.33	1,149.82	901.39
33,850	33,900	835.59	711.38	916.58	711.38	36,850	36,900	953.19	774.38	1,034.18	785.75	39,850	39,900	1,070.79	837.38	1,151.78	903.35
33,900	33,950	837.55	712.43	918.54	712.43	36,900	36,950	955.15	775.43	1,036.14	787.71	39,900	39,950	1,072.75	838.43	1,153.74	905.31
33,950	34,000	839.51	713.48	920.50	713.48	36,950	37,000	957.11	776.48	1,038.10	789.67	39,950	40,000	1,074.71	839.48	1,155.70	907.27
34,000						37,000						40,000					
34,000	34,050	841.47	714.53	922.46	714.53	37,000	37,050	959.07	777.53	1,040.06	791.63	40,000	40,050	1,076.67	840.53	1,157.66	909.23
34,050	34,100	843.43	715.58	924.42	715.58	37,050	37,100	961.03	778.58	1,042.02	793.59	40,050	40,100	1,078.63	841.58	1,159.62	911.19
34,100	34,150	845.39	716.63	926.38	716.63	37,100	37,150	962.99	779.63	1,043.98	795.55	40,100	40,150	1,080.59	842.63	1,161.58	913.15
34,150	34,200	847.35	717.68	928.34	717.68	37,150	37,200	964.95	780.68	1,045.94	797.51	40,150	40,200	1,082.55	843.68	1,163.54	915.11
34,200	34,250	849.31	718.73	930.30	718.73	37,200	37,250	966.91	781.73	1,047.90	799.47	40,200	40,250	1,084.51	844.73	1,165.50	917.07
34,250	34,300	851.27	719.78	932.26	719.78	37,250	37,300	968.87	782.78	1,049.86	801.43	40,250	40,300	1,086.47	845.78	1,167.46	919.03
34,300	34,350	853.23	720.83	934.22	720.83	37,300	37,350	970.83	783.83	1,051.82	803.39	40,300	40,350	1,088.43	846.83	1,169.42	920.99



## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
41,000						44,000						47,000					
41,000	41,050	1,115.87	861.53	1,196.86	948.43	44,000	44,050	1,233.47	924.53	1,314.46	1,066.03	47,000	47,050	1,351.07	1,020.74	1,432.06	1,183.63
41,050	41,100	1,117.83	862.58	1,198.82	950.39	44,050	44,100	1,235.43	925.58	1,316.42	1,067.99	47,050	47,100	1,353.03	1,022.70	1,434.02	1,185.59
41,100	41,150	1,119.79	863.63	1,200.78	952.35	44,100	44,150	1,237.39	926.63	1,318.38	1,069.95	47,100	47,150	1,354.99	1,024.66	1,435.98	1,187.55
41,150	41,200	1,121.75	864.68	1,202.74	954.31	44,150	44,200	1,239.35	927.68	1,320.34	1,071.91	47,150	47,200	1,356.95	1,026.62	1,437.94	1,189.51
41,200	41,250	1,123.71	865.73	1,204.70	956.27	44,200	44,250	1,241.31	928.73	1,322.30	1,073.87	47,200	47,250	1,358.91	1,028.58	1,439.90	1,191.47
41,250	41,300	1,125.67	866.78	1,206.66	958.23	44,250	44,300	1,243.27	929.78	1,324.26	1,075.83	47,250	47,300	1,360.87	1,030.54	1,441.86	1,193.43
41,300	41,350	1,127.63	867.83	1,208.62	960.19	44,300	44,350	1,245.23	930.83	1,326.22	1,077.79	47,300	47,350	1,362.83	1,032.50	1,443.82	1,195.39
41,350	41,400	1,129.59	868.88	1,210.58	962.15	44,350	44,400	1,247.19	931.88	1,328.18	1,079.75	47,350	47,400	1,364.79	1,034.46	1,445.78	1,197.35
41,400	41,450	1,131.55	869.93	1,212.54	964.11	44,400	44,450	1,249.15	932.93	1,330.14	1,081.71	47,400	47,450	1,366.75	1,036.42	1,447.74	1,199.31
41,450	41,500	1,133.51	870.98	1,214.50	966.07	44,450	44,500	1,251.11	933.98	1,332.10	1,083.67	47,450	47,500	1,368.71	1,038.38	1,449.70	1,201.27
41,500	41,550	1,135.47	872.03	1,216.46	968.03	44,500	44,550	1,253.07	935.03	1,334.06	1,085.63	47,500	47,550	1,370.67	1,040.34	1,451.66	1,203.23
41,550	41,600	1,137.43	873.08	1,218.42	969.99	44,550	44,600	1,255.03	936.08	1,336.02	1,087.59	47,550	47,600	1,372.63	1,042.30	1,453.62	1,205.19
41,600	41,650	1,139.39	874.13	1,220.38	971.95	44,600	44,650	1,256.99	937.13	1,337.98	1,089.55	47,600	47,650	1,374.59	1,044.26	1,455.58	1,207.15
41,650	41,700	1,141.35	875.18	1,222.34	973.91	44,650	44,700	1,258.95	938.18	1,339.94	1,091.51	47,650	47,700	1,376.55	1,046.22	1,457.54	1,209.11
41,700	41,750	1,143.31	876.23	1,224.30	975.87	44,700	44,750	1,260.91	939.23	1,341.90	1,093.47	47,700	47,750	1,378.51	1,048.18	1,459.50	1,211.07
41,750	41,800	1,145.27	877.28	1,226.26	977.83	44,750	44,800	1,262.87	940.28	1,343.86	1,095.43	47,750	47,800	1,380.47	1,050.14	1,461.46	1,213.03
41,800	41,850	1,147.23	878.33	1,228.22	979.79	44,800	44,850	1,264.83	941.33	1,345.82	1,097.39	47,800	47,850	1,382.43	1,052.10	1,463.42	1,214.99
41,850	41,900	1,149.19	879.38	1,230.18	981.75	44,850	44,900	1,266.79	942.38	1,347.78	1,099.35	47,850	47,900	1,384.39	1,054.06	1,465.38	1,216.95
41,900	41,950	1,151.15	880.43	1,232.14	983.71	44,900	44,950	1,268.75	943.43	1,349.74	1,101.31	47,900	47,950	1,386.35	1,056.02	1,467.34	1,218.91
41,950	42,000	1,153.11	881.48	1,234.10	985.67	44,950	45,000	1,270.71	944.48	1,351.70	1,103.27	47,950	48,000	1,388.31	1,057.98	1,469.30	1,220.87
42,000						45,000						48,000					
42,000	42,050	1,155.07	882.53	1,236.06	987.63	45,000	45,050	1,272.67	945.53	1,353.66	1,105.23	48,000	48,050	1,390.27	1,059.94	1,471.26	1,222.83
42,050	42,100	1,157.03	883.58	1,238.02	989.59	45,050	45,100	1,274.63	946.58	1,355.62	1,107.19	48,050	48,100	1,392.23	1,061.90	1,473.22	1,224.79
42,100	42,150	1,158.99	884.63	1,239.98	991.55	45,100	45,150	1,276.59	947.63	1,357.58	1,109.15	48,100	48,150	1,394.19	1,063.86	1,475.18	1,226.75
42,150	42,200	1,160.95	885.68	1,241.94	993.51	45,150	45,200	1,278.55	948.68	1,359.54	1,111.11	48,150	48,200	1,396.15	1,065.82	1,477.14	1,228.71
42,200	42,250	1,162.91	886.73	1,243.90	995.47	45,200	45,250	1,280.51	950.18	1,361.50	1,113.07	48,200	48,250	1,398.11	1,067.78	1,479.10	1,230.67
42,250	42,300	1,164.87	887.78	1,245.86	997.43	45,250	45,300	1,282.47	952.14	1,363.46	1,115.03	48,250	48,300	1,400.07	1,069.74	1,481.06	1,232.63
42,300	42,350	1,166.83	888.83	1,247.82	999.39	45,300	45,350	1,284.43	954.10	1,365.42	1,116.99	48,300	48,350	1,402.03	1,071.70	1,483.02	1,234.59
42,350	42,400	1,168.79	889.88	1,249.78	1,001.35	45,350	45,400	1,286.39	956.06	1,367.38	1,118.95	48,350	48,400	1,403.99	1,073.66	1,484.98	1,236.55
42,400	42,450	1,170.75	890.93	1,251.74	1,003.31	45,400	45,450	1,288.35	958.02	1,369.34	1,120.91	48,400	48,450	1,405.95	1,075.62	1,486.94	1,238.51
42,450	42,500	1,172.71	891.98	1,253.70	1,005.27	45,450	45,500	1,290.31	959.98	1,371.30	1,122.87	48,450	48,500	1,407.91	1,077.58	1,488.90	1,240.47
42,500	42,550	1,174.67	893.03	1,255.66	1,007.23	45,500	45,550	1,292.27	961.94	1,373.26	1,124.83	48,500	48,550	1,409.87	1,079.54	1,490.86	1,242.43
42,550	42,600	1,176.63	894.08	1,257.62	1,009.19	45,550	45,600	1,294.23	963.90	1,375.22	1,126.79	48,550	48,600	1,411.83	1,081.50	1,492.82	1,244.39
42,600	42,650	1,178.59	895.13	1,259.58	1,011.15	45,600	45,650	1,296.19	965.86	1,377.18	1,128.75	48,600	48,650	1,413.79	1,083.46	1,494.78	1,246.35
42,650	42,700	1,180.55	896.18	1,261.54	1,013.11	45,650	45,700	1,298.15	967.82	1,379.14	1,130.71	48,650	48,700	1,415.75	1,085.42	1,496.74	1,248.31
42,700	42,750	1,182.51	897.23	1,263.50	1,015.07	45,700	45,750	1,300.11	969.78	1,381.10	1,132.67	48,700	48,750	1,417.71	1,087.38	1,498.70	1,250.27
42,750	42,800	1,184.47	898.28	1,265.46	1,017.03	45,750	45,800	1,302.07	971.74	1,383.06	1,134.63	48,750	48,800	1,419.67	1,089.34	1,500.66	1,252.23
42,800	42,850	1,186.43	899.33	1,267.42	1,018.99	45,800	45,850	1,304.03	973.70	1,385.02	1,136.59	48,800	48,850	1,421.63	1,091.30	1,502.62	1,254.19
42,850	42,900	1,188.39	900.38	1,269.38	1,020.95	45,850	45,900	1,305.99	975.66	1,386.98	1,138.55	48,850	48,900	1,423.59	1,093.26	1,504.58	1,256.15
42,900	42,950	1,190.35	901.43	1,271.34	1,022.91	45,900	45,950	1,307.95	977.62	1,388.94	1,140.51	48,900	48,950	1,425.55	1,095.22	1,506.54	1,258.11
42,950	43,000	1,192.31	902.48	1,273.30	1,024.87	45,950	46,000	1,309.91	979.58	1,390.90	1,142.47	48,950	49,000	1,427.51	1,097.18	1,508.50	1,260.07
43,000						46,000						49,000					
43,000	43,050	1,194.27	903.53	1,275.26	1,026.83	46,000	46,050	1,311.87	981.54	1,392.86	1,144.43	49,000	49,050	1,429.47	1,099.14	1,510.46	1,262.03
43,050	43,100	1,196.23	904.58	1,277.22	1,028.79	46,050	46,100	1,313.83	983.50	1,394.82	1,146.39	49,050	49,100	1,431.43	1,101.10	1,512.42	1,263.99
43,100	43,150	1,198.19	905.63	1,279.18	1,030.75	46,100	46,150	1,315.79	985.46	1,396.78	1,148.35	49,100	49,150	1,433.39	1,103.06	1,514.38	1,265.95
43,150	43,200	1,200.15	906.68	1,281.14	1,032.71	46,150	46,200	1,317.75	987.42	1,398.74	1,150.31	49,150	49,200	1,435.35	1,105.02	1,516.34	1,267.91
43,200	43,250</																

## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
50,000						53,000						56,000					
50,000	50,050	1,468.67	1,138.34	1,549.66	1,301.23	53,000	53,050	1,586.27	1,255.94	1,667.26	1,418.83	56,000	56,050	1,703.87	1,373.54	1,790.74	1,536.43
50,050	50,100	1,470.63	1,140.30	1,551.62	1,303.19	53,050	53,100	1,588.23	1,257.90	1,669.22	1,420.79	56,050	56,100	1,705.83	1,375.50	1,792.91	1,538.39
50,100	50,150	1,472.59	1,142.26	1,553.58	1,305.15	53,100	53,150	1,590.19	1,259.86	1,671.18	1,422.75	56,100	56,150	1,707.79	1,377.46	1,795.08	1,540.35
50,150	50,200	1,474.55	1,144.22	1,555.54	1,307.11	53,150	53,200	1,592.15	1,261.82	1,673.14	1,424.71	56,150	56,200	1,709.75	1,379.42	1,797.25	1,542.31
50,200	50,250	1,476.51	1,146.18	1,557.50	1,309.07	53,200	53,250	1,594.11	1,263.78	1,675.10	1,426.67	56,200	56,250	1,711.71	1,381.38	1,799.42	1,544.27
50,250	50,300	1,478.47	1,148.14	1,559.46	1,311.03	53,250	53,300	1,596.07	1,265.74	1,677.06	1,428.63	56,250	56,300	1,713.67	1,383.34	1,801.59	1,546.23
50,300	50,350	1,480.43	1,150.10	1,561.42	1,312.99	53,300	53,350	1,598.03	1,267.70	1,679.02	1,430.59	56,300	56,350	1,715.63	1,385.30	1,803.76	1,548.19
50,350	50,400	1,482.39	1,152.06	1,563.38	1,314.95	53,350	53,400	1,599.99	1,269.66	1,680.98	1,432.55	56,350	56,400	1,717.59	1,387.26	1,805.93	1,550.15
50,400	50,450	1,484.35	1,154.02	1,565.34	1,316.91	53,400	53,450	1,601.95	1,271.62	1,682.94	1,434.51	56,400	56,450	1,719.55	1,389.22	1,808.10	1,552.11
50,450	50,500	1,486.31	1,155.98	1,567.30	1,318.87	53,450	53,500	1,603.91	1,273.58	1,684.90	1,436.47	56,450	56,500	1,721.51	1,391.18	1,810.27	1,554.07
50,500	50,550	1,488.27	1,157.94	1,569.26	1,320.83	53,500	53,550	1,605.87	1,275.54	1,686.86	1,438.43	56,500	56,550	1,723.47	1,393.14	1,812.44	1,556.03
50,550	50,600	1,490.23	1,159.90	1,571.22	1,322.79	53,550	53,600	1,607.83	1,277.50	1,688.82	1,440.39	56,550	56,600	1,725.43	1,395.10	1,814.61	1,557.99
50,600	50,650	1,492.19	1,161.86	1,573.18	1,324.75	53,600	53,650	1,609.79	1,279.46	1,690.78	1,442.35	56,600	56,650	1,727.39	1,397.06	1,816.78	1,559.95
50,650	50,700	1,494.15	1,163.82	1,575.14	1,326.71	53,650	53,700	1,611.75	1,281.42	1,692.74	1,444.31	56,650	56,700	1,729.35	1,399.02	1,818.95	1,561.91
50,700	50,750	1,496.11	1,165.78	1,577.10	1,328.67	53,700	53,750	1,613.71	1,283.38	1,694.70	1,446.27	56,700	56,750	1,731.31	1,400.98	1,821.12	1,563.87
50,750	50,800	1,498.07	1,167.74	1,579.06	1,330.63	53,750	53,800	1,615.67	1,285.34	1,696.66	1,448.23	56,750	56,800	1,733.27	1,402.94	1,823.29	1,565.83
50,800	50,850	1,500.03	1,169.70	1,581.02	1,332.59	53,800	53,850	1,617.63	1,287.30	1,698.62	1,450.19	56,800	56,850	1,735.23	1,404.90	1,825.46	1,567.79
50,850	50,900	1,501.99	1,171.66	1,582.98	1,334.55	53,850	53,900	1,619.59	1,289.26	1,700.58	1,452.15	56,850	56,900	1,737.19	1,406.86	1,827.63	1,569.75
50,900	50,950	1,503.95	1,173.62	1,584.94	1,336.51	53,900	53,950	1,621.55	1,291.22	1,702.54	1,454.11	56,900	56,950	1,739.15	1,408.82	1,829.80	1,571.71
50,950	51,000	1,505.91	1,175.58	1,586.90	1,338.47	53,950	54,000	1,623.51	1,293.18	1,704.50	1,456.07	56,950	57,000	1,741.11	1,410.78	1,831.97	1,573.67
51,000						54,000						57,000					
51,000	51,050	1,507.87	1,177.54	1,588.86	1,340.43	54,000	54,050	1,625.47	1,295.14	1,706.46	1,458.03	57,000	57,050	1,743.07	1,412.74	1,834.14	1,575.63
51,050	51,100	1,509.83	1,179.50	1,590.82	1,342.39	54,050	54,100	1,627.43	1,297.10	1,708.42	1,459.99	57,050	57,100	1,745.03	1,414.70	1,836.31	1,577.59
51,100	51,150	1,511.79	1,181.46	1,592.78	1,344.35	54,100	54,150	1,629.39	1,299.06	1,710.38	1,461.95	57,100	57,150	1,746.99	1,416.66	1,838.48	1,579.55
51,150	51,200	1,513.75	1,183.42	1,594.74	1,346.31	54,150	54,200	1,631.35	1,301.02	1,712.34	1,463.91	57,150	57,200	1,748.95	1,418.62	1,840.65	1,581.51
51,200	51,250	1,515.71	1,185.38	1,596.70	1,348.27	54,200	54,250	1,633.31	1,302.98	1,714.30	1,465.87	57,200	57,250	1,750.91	1,420.58	1,842.82	1,583.47
51,250	51,300	1,517.67	1,187.34	1,598.66	1,350.23	54,250	54,300	1,635.27	1,304.94	1,716.26	1,467.83	57,250	57,300	1,752.87	1,422.54	1,844.99	1,585.43
51,300	51,350	1,519.63	1,189.30	1,600.62	1,352.19	54,300	54,350	1,637.23	1,306.90	1,718.22	1,469.79	57,300	57,350	1,754.83	1,424.50	1,847.16	1,587.39
51,350	51,400	1,521.59	1,191.26	1,602.58	1,354.15	54,350	54,400	1,639.19	1,308.86	1,720.18	1,471.75	57,350	57,400	1,756.79	1,426.46	1,849.33	1,589.35
51,400	51,450	1,523.55	1,193.22	1,604.54	1,356.11	54,400	54,450	1,641.15	1,310.82	1,722.14	1,473.71	57,400	57,450	1,758.75	1,428.42	1,851.50	1,591.31
51,450	51,500	1,525.51	1,195.18	1,606.50	1,358.07	54,450	54,500	1,643.11	1,312.78	1,724.10	1,475.67	57,450	57,500	1,760.71	1,430.38	1,853.67	1,593.27
51,500	51,550	1,527.47	1,197.14	1,608.46	1,360.03	54,500	54,550	1,645.07	1,314.74	1,726.06	1,477.63	57,500	57,550	1,762.67	1,432.34	1,855.84	1,595.23
51,550	51,600	1,529.43	1,199.10	1,610.42	1,361.99	54,550	54,600	1,647.03	1,316.70	1,728.02	1,479.59	57,550	57,600	1,764.63	1,434.30	1,858.01	1,597.19
51,600	51,650	1,531.39	1,201.06	1,612.38	1,363.95	54,600	54,650	1,648.99	1,318.66	1,729.98	1,481.55	57,600	57,650	1,766.59	1,436.26	1,860.18	1,599.15
51,650	51,700	1,533.35	1,203.02	1,614.34	1,365.91	54,650	54,700	1,650.95	1,320.62	1,732.15	1,483.51	57,650	57,700	1,768.55	1,438.22	1,862.35	1,601.11
51,700	51,750	1,535.31	1,204.98	1,616.30	1,367.87	54,700	54,750	1,652.91	1,322.58	1,734.32	1,485.47	57,700	57,750	1,770.51	1,440.18	1,864.52	1,603.07
51,750	51,800	1,537.27	1,206.94	1,618.26	1,369.83	54,750	54,800	1,654.87	1,324.54	1,736.49	1,487.43	57,750	57,800	1,772.47	1,442.14	1,866.69	1,605.03
51,800	51,850	1,539.23	1,208.90	1,620.22	1,371.79	54,800	54,850	1,656.83	1,326.50	1,738.66	1,489.39	57,800	57,850	1,774.43	1,444.10	1,868.86	1,606.99
51,850	51,900	1,541.19	1,210.86	1,622.18	1,373.75	54,850	54,900	1,658.79	1,328.46	1,740.83	1,491.35	57,850	57,900	1,776.39	1,446.06	1,871.03	1,608.95
51,900	51,950	1,543.15	1,212.82	1,624.14	1,375.71	54,900	54,950	1,660.75	1,330.42	1,743.00	1,493.31	57,900	57,950	1,778.35	1,448.02	1,873.20	1,610.91
51,950	52,000	1,545.11	1,214.78	1,626.10	1,377.67	54,950	55,000	1,662.71	1,332.38	1,745.17	1,495.27	57,950	58,000	1,780.31	1,449.98	1,875.37	1,612.87
52,000						55,000						58,000					
52,000	52,050	1,547.07	1,216.74	1,628.06	1,379.63	55,000	55,050	1,664.67	1,334.34	1,747.34	1,497.23	58,000	58,050	1,782.27	1,451.94	1,877.54	1,614.83
52,050	52,100	1,549.03	1,218.70	1,630.02	1,381.59	55,050	55,100	1,666.63	1,336.30	1,749.51	1,499.19	58,050	58,100	1,784.23	1,453.90	1,879.71	1,616.79
52,100	52,150	1,550.99	1,220.66	1,631.98	1,383.55	55,100	55,150	1,668.59	1,338.26	1,751.68	1,501.15	58,100	58,150	1,786.19	1,455.86	1,881.88	1,618.75
52,150	52																

## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
		Your tax is—						Your tax is—						Your tax is—			
59,000						62,000						65,000					
59,000	59,050	1,821.47	1,491.14	1,920.94	1,654.03	62,000	62,050	1,939.07	1,608.74	2,051.14	1,771.63	65,000	65,050	2,056.67	1,726.34	2,181.34	1,889.23
59,050	59,100	1,823.43	1,493.10	1,923.11	1,655.99	62,050	62,100	1,941.03	1,610.70	2,053.31	1,773.59	65,050	65,100	2,058.63	1,728.30	2,183.51	1,891.19
59,100	59,150	1,825.39	1,495.06	1,925.28	1,657.95	62,100	62,150	1,942.99	1,612.66	2,055.48	1,775.55	65,100	65,150	2,060.59	1,730.26	2,185.68	1,893.15
59,150	59,200	1,827.35	1,497.02	1,927.45	1,659.91	62,150	62,200	1,944.95	1,614.62	2,057.65	1,777.51	65,150	65,200	2,062.55	1,732.22	2,187.85	1,895.11
59,200	59,250	1,829.31	1,498.98	1,929.62	1,661.87	62,200	62,250	1,946.91	1,616.58	2,059.82	1,779.47	65,200	65,250	2,064.51	1,734.18	2,190.02	1,897.07
59,250	59,300	1,831.27	1,500.94	1,931.79	1,663.83	62,250	62,300	1,948.87	1,618.54	2,061.99	1,781.43	65,250	65,300	2,066.47	1,736.14	2,192.19	1,899.03
59,300	59,350	1,833.23	1,502.90	1,933.96	1,665.79	62,300	62,350	1,950.83	1,620.50	2,064.16	1,783.39	65,300	65,350	2,068.43	1,738.10	2,194.36	1,900.99
59,350	59,400	1,835.19	1,504.86	1,936.13	1,667.75	62,350	62,400	1,952.79	1,622.46	2,066.33	1,785.35	65,350	65,400	2,070.39	1,740.06	2,196.53	1,902.95
59,400	59,450	1,837.15	1,506.82	1,938.30	1,669.71	62,400	62,450	1,954.75	1,624.42	2,068.50	1,787.31	65,400	65,450	2,072.35	1,742.02	2,198.70	1,904.91
59,450	59,500	1,839.11	1,508.78	1,940.47	1,671.67	62,450	62,500	1,956.71	1,626.38	2,070.67	1,789.27	65,450	65,500	2,074.31	1,743.98	2,200.87	1,906.87
59,500	59,550	1,841.07	1,510.74	1,942.64	1,673.63	62,500	62,550	1,958.67	1,628.34	2,072.84	1,791.23	65,500	65,550	2,076.27	1,745.94	2,203.04	1,908.83
59,550	59,600	1,843.03	1,512.70	1,944.81	1,675.59	62,550	62,600	1,960.63	1,630.30	2,075.01	1,793.19	65,550	65,600	2,078.34	1,747.90	2,205.21	1,910.79
59,600	59,650	1,844.99	1,514.66	1,946.98	1,677.55	62,600	62,650	1,962.59	1,632.26	2,077.18	1,795.15	65,600	65,650	2,080.51	1,749.86	2,207.38	1,912.75
59,650	59,700	1,846.95	1,516.62	1,949.15	1,679.51	62,650	62,700	1,964.55	1,634.22	2,079.35	1,797.11	65,650	65,700	2,082.68	1,751.82	2,209.55	1,914.71
59,700	59,750	1,848.91	1,518.58	1,951.32	1,681.47	62,700	62,750	1,966.51	1,636.18	2,081.52	1,799.07	65,700	65,750	2,084.85	1,753.78	2,211.72	1,916.67
59,750	59,800	1,850.87	1,520.54	1,953.49	1,683.43	62,750	62,800	1,968.47	1,638.14	2,083.69	1,801.03	65,750	65,800	2,087.02	1,755.74	2,213.89	1,918.63
59,800	59,850	1,852.83	1,522.50	1,955.66	1,685.39	62,800	62,850	1,970.43	1,640.10	2,085.86	1,802.99	65,800	65,850	2,089.19	1,757.70	2,216.06	1,920.59
59,850	59,900	1,854.79	1,524.46	1,957.83	1,687.35	62,850	62,900	1,972.39	1,642.06	2,088.03	1,804.95	65,850	65,900	2,091.36	1,759.66	2,218.23	1,922.55
59,900	59,950	1,856.75	1,526.42	1,960.00	1,689.31	62,900	62,950	1,974.35	1,644.02	2,090.20	1,806.91	65,900	65,950	2,093.53	1,761.62	2,220.40	1,924.51
59,950	60,000	1,858.71	1,528.38	1,962.17	1,691.27	62,950	63,000	1,976.31	1,645.98	2,092.37	1,808.87	65,950	66,000	2,095.70	1,763.58	2,222.57	1,926.47
60,000						63,000						66,000					
60,000	60,050	1,860.67	1,530.34	1,964.34	1,693.23	63,000	63,050	1,978.27	1,647.94	2,094.54	1,810.83	66,000	66,050	2,097.87	1,765.54	2,224.74	1,928.43
60,050	60,100	1,862.63	1,532.30	1,966.51	1,695.19	63,050	63,100	1,980.23	1,649.90	2,096.71	1,812.79	66,050	66,100	2,100.04	1,767.50	2,226.91	1,930.39
60,100	60,150	1,864.59	1,534.26	1,968.68	1,697.15	63,100	63,150	1,982.19	1,651.86	2,098.88	1,814.75	66,100	66,150	2,102.21	1,769.46	2,229.08	1,932.35
60,150	60,200	1,866.55	1,536.22	1,970.85	1,699.11	63,150	63,200	1,984.15	1,653.82	2,101.05	1,816.71	66,150	66,200	2,104.38	1,771.42	2,231.25	1,934.31
60,200	60,250	1,868.51	1,538.18	1,973.02	1,701.07	63,200	63,250	1,986.11	1,655.78	2,103.22	1,818.67	66,200	66,250	2,106.55	1,773.38	2,233.42	1,936.27
60,250	60,300	1,870.47	1,540.14	1,975.19	1,703.03	63,250	63,300	1,988.07	1,657.74	2,105.39	1,820.63	66,250	66,300	2,108.72	1,775.34	2,235.59	1,938.23
60,300	60,350	1,872.43	1,542.10	1,977.36	1,704.99	63,300	63,350	1,990.03	1,659.70	2,107.56	1,822.59	66,300	66,350	2,110.89	1,777.30	2,237.76	1,940.19
60,350	60,400	1,874.39	1,544.06	1,979.53	1,706.95	63,350	63,400	1,991.99	1,661.66	2,109.73	1,824.55	66,350	66,400	2,113.06	1,779.26	2,239.93	1,942.15
60,400	60,450	1,876.35	1,546.02	1,981.70	1,708.91	63,400	63,450	1,993.95	1,663.62	2,111.90	1,826.51	66,400	66,450	2,115.23	1,781.22	2,242.10	1,944.11
60,450	60,500	1,878.31	1,547.98	1,983.87	1,710.87	63,450	63,500	1,995.91	1,665.58	2,114.07	1,828.47	66,450	66,500	2,117.40	1,783.18	2,244.27	1,946.07
60,500	60,550	1,880.27	1,549.94	1,986.04	1,712.83	63,500	63,550	1,997.87	1,667.54	2,116.24	1,830.43	66,500	66,550	2,119.57	1,785.14	2,246.44	1,948.03
60,550	60,600	1,882.23	1,551.90	1,988.21	1,714.79	63,550	63,600	1,999.83	1,669.50	2,118.41	1,832.39	66,550	66,600	2,121.74	1,787.10	2,248.61	1,949.99
60,600	60,650	1,884.19	1,553.86	1,990.38	1,716.75	63,600	63,650	2,001.79	1,671.46	2,120.58	1,834.35	66,600	66,650	2,123.91	1,789.06	2,250.78	1,951.95
60,650	60,700	1,886.15	1,555.82	1,992.55	1,718.71	63,650	63,700	2,003.75	1,673.42	2,122.75	1,836.31	66,650	66,700	2,126.08	1,791.02	2,252.95	1,953.91
60,700	60,750	1,888.11	1,557.78	1,994.72	1,720.67	63,700	63,750	2,005.71	1,675.38	2,124.92	1,838.27	66,700	66,750	2,128.25	1,792.98	2,255.12	1,955.87
60,750	60,800	1,890.07	1,559.74	1,996.89	1,722.63	63,750	63,800	2,007.67	1,677.34	2,127.09	1,840.23	66,750	66,800	2,130.42	1,794.94	2,257.29	1,957.83
60,800	60,850	1,892.03	1,561.70	1,999.06	1,724.59	63,800	63,850	2,009.63	1,679.30	2,129.26	1,842.19	66,800	66,850	2,132.59	1,796.90	2,259.46	1,959.79
60,850	60,900	1,893.99	1,563.66	2,001.23	1,726.55	63,850	63,900	2,011.59	1,681.26	2,131.43	1,844.15	66,850	66,900	2,134.76	1,798.86	2,261.63	1,961.75
60,900	60,950	1,895.95	1,565.62	2,003.40	1,728.51	63,900	63,950	2,013.55	1,683.22	2,133.60	1,846.11	66,900	66,950	2,136.93	1,800.82	2,263.80	1,963.71
60,950	61,000	1,897.91	1,567.58	2,005.57	1,730.47	63,950	64,000	2,015.51	1,685.18	2,135.77	1,848.07	66,950	67,000	2,139.10	1,802.78	2,265.97	1,965.67
61,000						64,000						67,000					
61,000	61,050	1,899.87	1,569.54	2,007.74	1,732.43	64,000	64,050	2,017.47	1,687.14	2,137.94	1,850.03	67,000	67,050	2,141.27	1,804.74	2,268.14	1,967.63
61,050	61,100	1,901.83	1,571.50	2,009.91	1,734.39	64,050	64,100	2,019.43	1,689.10	2,140.11	1,851.99	67,050	67,100	2,143.44	1,806.70	2,270.31	1,969.59
61,100	61,150	1,903.79	1,573.46	2,012.08	1,736.35	64,100	64,150	2,021.39	1,691.06	2,142.28	1,853.95	67,100	67,150	2,145.61	1,808.66	2,272.48</	



## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
68,000						71,000						74,000					
68,000	68,050	2,184.67	1,843.94	2,311.54	2,006.83	71,000	71,050	2,314.87	1,961.54	2,441.74	2,124.43	74,000	74,050	2,445.07	2,079.14	2,571.94	2,242.03
68,050	68,100	2,186.84	1,845.90	2,313.71	2,008.79	71,050	71,100	2,317.04	1,963.50	2,443.91	2,126.39	74,050	74,100	2,447.24	2,081.10	2,574.11	2,243.99
68,100	68,150	2,189.01	1,847.86	2,315.88	2,010.75	71,100	71,150	2,319.21	1,965.46	2,446.08	2,128.35	74,100	74,150	2,449.41	2,083.06	2,576.28	2,245.95
68,150	68,200	2,191.18	1,849.82	2,318.05	2,012.71	71,150	71,200	2,321.38	1,967.42	2,448.25	2,130.31	74,150	74,200	2,451.58	2,085.02	2,578.45	2,247.91
68,200	68,250	2,193.35	1,851.78	2,320.22	2,014.67	71,200	71,250	2,323.55	1,969.38	2,450.42	2,132.27	74,200	74,250	2,453.75	2,086.98	2,580.62	2,249.87
68,250	68,300	2,195.52	1,853.74	2,322.39	2,016.63	71,250	71,300	2,325.72	1,971.34	2,452.59	2,134.23	74,250	74,300	2,455.92	2,088.94	2,582.79	2,251.83
68,300	68,350	2,197.69	1,855.70	2,324.56	2,018.59	71,300	71,350	2,327.89	1,973.30	2,454.76	2,136.19	74,300	74,350	2,458.09	2,090.90	2,584.96	2,253.79
68,350	68,400	2,199.86	1,857.66	2,326.73	2,020.55	71,350	71,400	2,330.06	1,975.26	2,456.93	2,138.15	74,350	74,400	2,460.26	2,092.86	2,587.13	2,255.75
68,400	68,450	2,202.03	1,859.62	2,328.90	2,022.51	71,400	71,450	2,332.23	1,977.22	2,459.10	2,140.11	74,400	74,450	2,462.43	2,094.82	2,589.30	2,257.71
68,450	68,500	2,204.20	1,861.58	2,331.07	2,024.47	71,450	71,500	2,334.40	1,979.18	2,461.27	2,142.07	74,450	74,500	2,464.60	2,096.78	2,591.47	2,259.67
68,500	68,550	2,206.37	1,863.54	2,333.24	2,026.43	71,500	71,550	2,336.57	1,981.14	2,463.44	2,144.03	74,500	74,550	2,466.77	2,098.74	2,593.64	2,261.63
68,550	68,600	2,208.54	1,865.50	2,335.41	2,028.39	71,550	71,600	2,338.74	1,983.10	2,465.61	2,145.99	74,550	74,600	2,468.94	2,100.70	2,595.81	2,263.59
68,600	68,650	2,210.71	1,867.46	2,337.58	2,030.35	71,600	71,650	2,340.91	1,985.06	2,467.78	2,147.95	74,600	74,650	2,471.11	2,102.66	2,597.98	2,265.55
68,650	68,700	2,212.88	1,869.42	2,339.75	2,032.31	71,650	71,700	2,343.08	1,987.02	2,469.95	2,149.91	74,650	74,700	2,473.28	2,104.62	2,600.15	2,267.51
68,700	68,750	2,215.05	1,871.38	2,341.92	2,034.27	71,700	71,750	2,345.25	1,988.98	2,472.12	2,151.87	74,700	74,750	2,475.45	2,106.58	2,602.32	2,269.47
68,750	68,800	2,217.22	1,873.34	2,344.09	2,036.23	71,750	71,800	2,347.42	1,990.94	2,474.29	2,153.83	74,750	74,800	2,477.62	2,108.54	2,604.49	2,271.43
68,800	68,850	2,219.39	1,875.30	2,346.26	2,038.19	71,800	71,850	2,349.59	1,992.90	2,476.46	2,155.79	74,800	74,850	2,479.79	2,110.50	2,606.66	2,273.39
68,850	68,900	2,221.56	1,877.26	2,348.43	2,040.15	71,850	71,900	2,351.76	1,994.86	2,478.63	2,157.75	74,850	74,900	2,481.96	2,112.46	2,608.83	2,275.35
68,900	68,950	2,223.73	1,879.22	2,350.60	2,042.11	71,900	71,950	2,353.93	1,996.82	2,480.80	2,159.71	74,900	74,950	2,484.13	2,114.42	2,611.00	2,277.31
68,950	69,000	2,225.90	1,881.18	2,352.77	2,044.07	71,950	72,000	2,356.10	1,998.78	2,482.97	2,161.67	74,950	75,000	2,486.30	2,116.38	2,613.17	2,279.27
69,000						72,000						75,000					
69,000	69,050	2,228.07	1,883.14	2,354.94	2,046.03	72,000	72,050	2,358.27	2,000.74	2,485.14	2,163.63	75,000	75,050	2,488.47	2,118.34	2,615.34	2,281.23
69,050	69,100	2,230.24	1,885.10	2,357.11	2,047.99	72,050	72,100	2,360.44	2,002.70	2,487.31	2,165.59	75,050	75,100	2,490.64	2,120.30	2,617.51	2,283.19
69,100	69,150	2,232.41	1,887.06	2,359.28	2,049.95	72,100	72,150	2,362.61	2,004.66	2,489.48	2,167.55	75,100	75,150	2,492.81	2,122.26	2,619.68	2,285.15
69,150	69,200	2,234.58	1,889.02	2,361.45	2,051.91	72,150	72,200	2,364.78	2,006.62	2,491.65	2,169.51	75,150	75,200	2,494.98	2,124.22	2,621.85	2,287.11
69,200	69,250	2,236.75	1,890.98	2,363.62	2,053.87	72,200	72,250	2,366.95	2,008.58	2,493.82	2,171.47	75,200	75,250	2,497.15	2,126.18	2,624.02	2,289.07
69,250	69,300	2,238.92	1,892.94	2,365.79	2,055.83	72,250	72,300	2,369.12	2,010.54	2,495.99	2,173.43	75,250	75,300	2,499.32	2,128.14	2,626.19	2,291.03
69,300	69,350	2,241.09	1,894.90	2,367.96	2,057.79	72,300	72,350	2,371.29	2,012.50	2,498.16	2,175.39	75,300	75,350	2,501.49	2,130.10	2,628.36	2,292.99
69,350	69,400	2,243.26	1,896.86	2,370.13	2,059.75	72,350	72,400	2,373.46	2,014.46	2,500.33	2,177.35	75,350	75,400	2,503.66	2,132.06	2,630.53	2,294.95
69,400	69,450	2,245.43	1,898.82	2,372.30	2,061.71	72,400	72,450	2,375.63	2,016.42	2,502.50	2,179.31	75,400	75,450	2,505.83	2,134.02	2,632.70	2,296.91
69,450	69,500	2,247.60	1,900.78	2,374.47	2,063.67	72,450	72,500	2,377.80	2,018.38	2,504.67	2,181.27	75,450	75,500	2,508.00	2,135.98	2,634.87	2,298.87
69,500	69,550	2,249.77	1,902.74	2,376.64	2,065.63	72,500	72,550	2,379.97	2,020.34	2,506.84	2,183.23	75,500	75,550	2,510.17	2,137.94	2,637.04	2,300.83
69,550	69,600	2,251.94	1,904.70	2,378.81	2,067.59	72,550	72,600	2,382.14	2,022.30	2,509.01	2,185.19	75,550	75,600	2,512.34	2,139.90	2,639.21	2,302.79
69,600	69,650	2,254.11	1,906.66	2,380.98	2,069.55	72,600	72,650	2,384.31	2,024.26	2,511.18	2,187.15	75,600	75,650	2,514.51	2,141.86	2,641.38	2,304.75
69,650	69,700	2,256.28	1,908.62	2,383.15	2,071.51	72,650	72,700	2,386.48	2,026.22	2,513.35	2,189.11	75,650	75,700	2,516.68	2,143.82	2,643.55	2,306.71
69,700	69,750	2,258.45	1,910.58	2,385.32	2,073.47	72,700	72,750	2,388.65	2,028.18	2,515.52	2,191.07	75,700	75,750	2,518.85	2,145.78	2,645.72	2,308.67
69,750	69,800	2,260.62	1,912.54	2,387.49	2,075.43	72,750	72,800	2,390.82	2,030.14	2,517.69	2,193.03	75,750	75,800	2,521.02	2,147.74	2,647.89	2,310.63
69,800	69,850	2,262.79	1,914.50	2,389.66	2,077.39	72,800	72,850	2,392.99	2,032.10	2,519.86	2,194.99	75,800	75,850	2,523.19	2,149.70	2,650.06	2,312.59
69,850	69,900	2,264.96	1,916.46	2,391.83	2,079.35	72,850	72,900	2,395.16	2,034.06	2,522.03	2,196.95	75,850	75,900	2,525.36	2,151.66	2,652.23	2,314.55
69,900	69,950	2,267.13	1,918.42	2,394.00	2,081.31	72,900	72,950	2,397.33	2,036.02	2,524.20	2,198.91	75,900	75,950	2,527.53	2,153.62	2,654.40	2,316.51
69,950	70,000	2,269.30	1,920.38	2,396.17	2,083.27	72,950	73,000	2,399.50	2,037.98	2,526.37	2,200.87	75,950	76,000	2,529.70	2,155.58	2,656.57	2,318.47
70,000						73,000						76,000					
70,000	70,050	2,271.47	1,922.34	2,398.34	2,085.23	73,000	73,050	2,401.67	2,039.94	2,528.54	2,202.83	76,000	76,050	2,531.87	2,157.54	2,658.74	2,320.43
70,050	70,100	2,273.64	1,924.30	2,400.51	2,087.19	73,050	73,100	2,403.84	2,041.90	2,530.71	2,204.79	76,050	76,100	2,534.04	2,159.50	2,660.91	2,322.39
70,100	70,150	2,275.81	1,926.26	2,402.68	2,089.15	73,100	73,150	2,406.01	2,043.86	2,532.88	2,206.75	76,100	76,150	2,536.21	2,161.46	2,663.08	2,324.35
70,150	70																



## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
77,000						80,000						83,000					
77,000	77,050	2,575.27	2,196.74	2,702.14	2,359.63	80,000	80,050	2,705.47	2,314.34	2,832.34	2,477.23	83,000	83,050	2,835.67	2,431.94	2,962.54	2,594.83
77,050	77,100	2,577.44	2,198.70	2,704.31	2,361.59	80,050	80,100	2,707.64	2,316.30	2,834.51	2,479.19	83,050	83,100	2,837.84	2,433.90	2,964.71	2,596.79
77,100	77,150	2,579.61	2,200.66	2,706.48	2,363.55	80,100	80,150	2,709.81	2,318.26	2,836.68	2,481.15	83,100	83,150	2,840.01	2,435.86	2,966.88	2,598.75
77,150	77,200	2,581.78	2,202.62	2,708.65	2,365.51	80,150	80,200	2,711.98	2,320.22	2,838.85	2,483.11	83,150	83,200	2,842.18	2,437.82	2,969.05	2,600.71
77,200	77,250	2,583.95	2,204.58	2,710.82	2,367.47	80,200	80,250	2,714.15	2,322.18	2,841.02	2,485.07	83,200	83,250	2,844.35	2,439.78	2,971.22	2,602.67
77,250	77,300	2,586.12	2,206.54	2,712.99	2,369.43	80,250	80,300	2,716.32	2,324.14	2,843.19	2,487.03	83,250	83,300	2,846.52	2,441.74	2,973.57	2,604.63
77,300	77,350	2,588.29	2,208.50	2,715.16	2,371.39	80,300	80,350	2,718.49	2,326.10	2,845.36	2,488.99	83,300	83,350	2,848.69	2,443.70	2,976.09	2,606.59
77,350	77,400	2,590.46	2,210.46	2,717.33	2,373.35	80,350	80,400	2,720.66	2,328.06	2,847.53	2,490.95	83,350	83,400	2,850.86	2,445.66	2,978.61	2,608.55
77,400	77,450	2,592.63	2,212.42	2,719.50	2,375.31	80,400	80,450	2,722.83	2,330.02	2,849.70	2,492.91	83,400	83,450	2,853.03	2,447.62	2,981.13	2,610.51
77,450	77,500	2,594.80	2,214.38	2,721.67	2,377.27	80,450	80,500	2,725.00	2,331.98	2,851.87	2,494.87	83,450	83,500	2,855.20	2,449.58	2,983.65	2,612.47
77,500	77,550	2,596.97	2,216.34	2,723.84	2,379.23	80,500	80,550	2,727.17	2,333.94	2,854.04	2,496.83	83,500	83,550	2,857.37	2,451.54	2,986.17	2,614.43
77,550	77,600	2,599.14	2,218.30	2,726.01	2,381.19	80,550	80,600	2,729.34	2,335.90	2,856.21	2,498.79	83,550	83,600	2,859.54	2,453.50	2,988.69	2,616.39
77,600	77,650	2,601.31	2,220.26	2,728.18	2,383.15	80,600	80,650	2,731.51	2,337.86	2,858.38	2,500.75	83,600	83,650	2,861.71	2,455.46	2,991.21	2,618.35
77,650	77,700	2,603.48	2,222.22	2,730.35	2,385.11	80,650	80,700	2,733.68	2,339.82	2,860.55	2,502.71	83,650	83,700	2,863.88	2,457.42	2,993.73	2,620.31
77,700	77,750	2,605.65	2,224.18	2,732.52	2,387.07	80,700	80,750	2,735.85	2,341.78	2,862.72	2,504.67	83,700	83,750	2,866.05	2,459.38	2,996.25	2,622.27
77,750	77,800	2,607.82	2,226.14	2,734.69	2,389.03	80,750	80,800	2,738.02	2,343.74	2,864.89	2,506.63	83,750	83,800	2,868.22	2,461.34	2,998.77	2,624.23
77,800	77,850	2,609.99	2,228.10	2,736.86	2,390.99	80,800	80,850	2,740.19	2,345.70	2,867.06	2,508.59	83,800	83,850	2,870.39	2,463.30	3,001.29	2,626.19
77,850	77,900	2,612.16	2,230.06	2,739.03	2,392.95	80,850	80,900	2,742.36	2,347.66	2,869.23	2,510.55	83,850	83,900	2,872.56	2,465.26	3,003.81	2,628.15
77,900	77,950	2,614.33	2,232.02	2,741.20	2,394.91	80,900	80,950	2,744.53	2,349.62	2,871.40	2,512.51	83,900	83,950	2,874.73	2,467.22	3,006.33	2,630.11
77,950	78,000	2,616.50	2,233.98	2,743.37	2,396.87	80,950	81,000	2,746.70	2,351.58	2,873.57	2,514.47	83,950	84,000	2,876.90	2,469.18	3,008.85	2,632.07
78,000						81,000						84,000					
78,000	78,050	2,618.67	2,235.94	2,745.54	2,398.83	81,000	81,050	2,748.87	2,353.54	2,875.74	2,516.43	84,000	84,050	2,879.07	2,471.14	3,011.37	2,634.03
78,050	78,100	2,620.84	2,237.90	2,747.71	2,400.79	81,050	81,100	2,751.04	2,355.50	2,877.91	2,518.39	84,050	84,100	2,881.24	2,473.10	3,013.89	2,635.99
78,100	78,150	2,623.01	2,239.86	2,749.88	2,402.75	81,100	81,150	2,753.21	2,357.46	2,880.08	2,520.35	84,100	84,150	2,883.41	2,475.06	3,016.41	2,637.95
78,150	78,200	2,625.18	2,241.82	2,752.05	2,404.71	81,150	81,200	2,755.38	2,359.42	2,882.25	2,522.31	84,150	84,200	2,885.58	2,477.02	3,018.93	2,639.91
78,200	78,250	2,627.35	2,243.78	2,754.22	2,406.67	81,200	81,250	2,757.55	2,361.38	2,884.42	2,524.27	84,200	84,250	2,887.75	2,478.98	3,021.45	2,641.87
78,250	78,300	2,629.52	2,245.74	2,756.39	2,408.63	81,250	81,300	2,759.72	2,363.34	2,886.59	2,526.23	84,250	84,300	2,889.92	2,480.94	3,023.97	2,643.83
78,300	78,350	2,631.69	2,247.70	2,758.56	2,410.59	81,300	81,350	2,761.89	2,365.30	2,888.76	2,528.19	84,300	84,350	2,892.09	2,482.90	3,026.49	2,645.79
78,350	78,400	2,633.86	2,249.66	2,760.73	2,412.55	81,350	81,400	2,764.06	2,367.26	2,890.93	2,530.15	84,350	84,400	2,894.26	2,484.86	3,029.01	2,647.75
78,400	78,450	2,636.03	2,251.62	2,762.90	2,414.51	81,400	81,450	2,766.23	2,369.22	2,893.10	2,532.11	84,400	84,450	2,896.43	2,486.82	3,031.53	2,649.71
78,450	78,500	2,638.20	2,253.58	2,765.07	2,416.47	81,450	81,500	2,768.40	2,371.18	2,895.27	2,534.07	84,450	84,500	2,898.60	2,488.78	3,034.05	2,651.67
78,500	78,550	2,640.37	2,255.54	2,767.24	2,418.43	81,500	81,550	2,770.57	2,373.14	2,897.44	2,536.03	84,500	84,550	2,900.77	2,490.74	3,036.57	2,653.63
78,550	78,600	2,642.54	2,257.50	2,769.41	2,420.39	81,550	81,600	2,772.74	2,375.10	2,899.61	2,537.99	84,550	84,600	2,902.94	2,492.70	3,039.09	2,655.59
78,600	78,650	2,644.71	2,259.46	2,771.58	2,422.35	81,600	81,650	2,774.91	2,377.06	2,901.78	2,539.95	84,600	84,650	2,905.11	2,494.66	3,041.61	2,657.55
78,650	78,700	2,646.88	2,261.42	2,773.75	2,424.31	81,650	81,700	2,777.08	2,379.02	2,903.95	2,541.91	84,650	84,700	2,907.28	2,496.62	3,044.13	2,659.51
78,700	78,750	2,649.05	2,263.38	2,775.92	2,426.27	81,700	81,750	2,779.25	2,380.98	2,906.12	2,543.87	84,700	84,750	2,909.45	2,498.58	3,046.65	2,661.47
78,750	78,800	2,651.22	2,265.34	2,778.09	2,428.23	81,750	81,800	2,781.42	2,382.94	2,908.29	2,545.83	84,750	84,800	2,911.62	2,500.54	3,049.17	2,663.43
78,800	78,850	2,653.39	2,267.30	2,780.26	2,430.19	81,800	81,850	2,783.59	2,384.90	2,910.46	2,547.79	84,800	84,850	2,913.79	2,502.50	3,051.69	2,665.39
78,850	78,900	2,655.56	2,269.26	2,782.43	2,432.15	81,850	81,900	2,785.76	2,386.86	2,912.63	2,549.75	84,850	84,900	2,915.96	2,504.46	3,054.21	2,667.35
78,900	78,950	2,657.73	2,271.22	2,784.60	2,434.11	81,900	81,950	2,787.93	2,388.82	2,914.80	2,551.71	84,900	84,950	2,918.13	2,506.42	3,056.73	2,669.31
78,950	79,000	2,659.90	2,273.18	2,786.77	2,436.07	81,950	82,000	2,790.10	2,390.78	2,916.97	2,553.67	84,950	85,000	2,920.30	2,508.38	3,059.25	2,671.27
79,000						82,000						85,000					
79,000	79,050	2,662.07	2,275.14	2,788.94	2,438.03	82,000	82,050	2,792.27	2,392.74	2,919.14	2,555.63	85,000	85,050	2,922.47	2,510.34	3,061.77	2,673.23
79,050	79,100	2,664.24	2,277.10	2,791.11	2,439.99	82,050	82,100	2,794.44	2,394.70	2,921.31	2,557.59	85,050	85,100	2,924.64	2,512.30	3,064.29	2,675.19
79,100	79,150	2,666.41	2,279.06	2,793.28	2,441.95	82,100	82,150	2,796.61	2,396.66	2,923.48	2,559.55	85,100	85,150	2,926.81	2,514.26	3,066.81	2,677.15
79,150	79,2																

## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
86,000						89,000						92,000					
86,000	86,050	2,965.87	2,549.54	3,112.17	2,712.43	89,000	89,050	3,096.07	2,667.14	3,263.37	2,830.03	92,000	92,050	3,226.27	2,784.74	3,414.57	2,947.63
86,050	86,100	2,968.04	2,551.50	3,114.69	2,714.39	89,050	89,100	3,098.24	2,669.10	3,265.89	2,831.99	92,050	92,100	3,228.44	2,786.70	3,417.09	2,949.59
86,100	86,150	2,970.21	2,553.46	3,117.21	2,716.35	89,100	89,150	3,100.41	2,671.06	3,268.41	2,833.95	92,100	92,150	3,230.61	2,788.66	3,419.61	2,951.55
86,150	86,200	2,972.38	2,555.42	3,119.73	2,718.31	89,150	89,200	3,102.58	2,673.02	3,270.93	2,835.91	92,150	92,200	3,232.78	2,790.62	3,422.13	2,953.51
86,200	86,250	2,974.55	2,557.38	3,122.25	2,720.27	89,200	89,250	3,104.75	2,674.98	3,273.45	2,837.87	92,200	92,250	3,234.95	2,792.58	3,424.65	2,955.47
86,250	86,300	2,976.72	2,559.34	3,124.77	2,722.23	89,250	89,300	3,106.92	2,676.94	3,275.97	2,839.83	92,250	92,300	3,237.12	2,794.54	3,427.17	2,957.43
86,300	86,350	2,978.89	2,561.30	3,127.29	2,724.19	89,300	89,350	3,109.09	2,678.90	3,278.49	2,841.79	92,300	92,350	3,239.29	2,796.50	3,429.69	2,959.39
86,350	86,400	2,981.06	2,563.26	3,129.81	2,726.15	89,350	89,400	3,111.26	2,680.86	3,281.01	2,843.75	92,350	92,400	3,241.46	2,798.46	3,432.21	2,961.35
86,400	86,450	2,983.23	2,565.22	3,132.33	2,728.11	89,400	89,450	3,113.43	2,682.82	3,283.53	2,845.71	92,400	92,450	3,243.63	2,800.42	3,434.73	2,963.31
86,450	86,500	2,985.40	2,567.18	3,134.85	2,730.07	89,450	89,500	3,115.60	2,684.78	3,286.05	2,847.67	92,450	92,500	3,245.80	2,802.38	3,437.25	2,965.27
86,500	86,550	2,987.57	2,569.14	3,137.37	2,732.03	89,500	89,550	3,117.77	2,686.74	3,288.57	2,849.63	92,500	92,550	3,247.97	2,804.34	3,439.77	2,967.23
86,550	86,600	2,989.74	2,571.10	3,139.89	2,733.99	89,550	89,600	3,119.94	2,688.70	3,291.09	2,851.59	92,550	92,600	3,250.14	2,806.30	3,442.29	2,969.19
86,600	86,650	2,991.91	2,573.06	3,142.41	2,735.95	89,600	89,650	3,122.11	2,690.66	3,293.61	2,853.55	92,600	92,650	3,252.31	2,808.26	3,444.81	2,971.15
86,650	86,700	2,994.08	2,575.02	3,144.93	2,737.91	89,650	89,700	3,124.28	2,692.62	3,296.13	2,855.51	92,650	92,700	3,254.48	2,810.22	3,447.33	2,973.11
86,700	86,750	2,996.25	2,576.98	3,147.45	2,739.87	89,700	89,750	3,126.45	2,694.58	3,298.65	2,857.47	92,700	92,750	3,256.65	2,812.18	3,449.85	2,975.07
86,750	86,800	2,998.42	2,578.94	3,149.97	2,741.83	89,750	89,800	3,128.62	2,696.54	3,301.17	2,859.43	92,750	92,800	3,258.82	2,814.14	3,452.37	2,977.03
86,800	86,850	3,000.59	2,580.90	3,152.49	2,743.79	89,800	89,850	3,130.79	2,698.50	3,303.69	2,861.39	92,800	92,850	3,260.99	2,816.10	3,454.89	2,978.99
86,850	86,900	3,002.76	2,582.86	3,155.01	2,745.75	89,850	89,900	3,132.96	2,700.46	3,306.21	2,863.35	92,850	92,900	3,263.16	2,818.06	3,457.41	2,980.95
86,900	86,950	3,004.93	2,584.82	3,157.53	2,747.71	89,900	89,950	3,135.13	2,702.42	3,308.73	2,865.31	92,900	92,950	3,265.33	2,820.02	3,459.93	2,982.91
86,950	87,000	3,007.10	2,586.78	3,160.05	2,749.67	89,950	90,000	3,137.30	2,704.38	3,311.25	2,867.27	92,950	93,000	3,267.50	2,821.98	3,462.45	2,984.87
87,000						90,000						93,000					
87,000	87,050	3,009.27	2,588.74	3,162.57	2,751.63	90,000	90,050	3,139.47	2,706.34	3,313.77	2,869.23	93,000	93,050	3,269.67	2,823.94	3,464.97	2,986.83
87,050	87,100	3,011.44	2,590.70	3,165.09	2,753.59	90,050	90,100	3,141.64	2,708.30	3,316.29	2,871.19	93,050	93,100	3,271.84	2,825.90	3,467.49	2,988.79
87,100	87,150	3,013.61	2,592.66	3,167.61	2,755.55	90,100	90,150	3,143.81	2,710.26	3,318.81	2,873.15	93,100	93,150	3,274.01	2,827.86	3,470.01	2,990.75
87,150	87,200	3,015.78	2,594.62	3,170.13	2,757.51	90,150	90,200	3,145.98	2,712.22	3,321.33	2,875.11	93,150	93,200	3,276.18	2,829.82	3,472.53	2,992.71
87,200	87,250	3,017.95	2,596.58	3,172.65	2,759.47	90,200	90,250	3,148.15	2,714.18	3,323.85	2,877.07	93,200	93,250	3,278.35	2,831.78	3,475.05	2,994.67
87,250	87,300	3,020.12	2,598.54	3,175.17	2,761.43	90,250	90,300	3,150.32	2,716.14	3,326.37	2,879.03	93,250	93,300	3,280.52	2,833.74	3,477.57	2,996.63
87,300	87,350	3,022.29	2,600.50	3,177.69	2,763.39	90,300	90,350	3,152.49	2,718.10	3,328.89	2,880.99	93,300	93,350	3,282.69	2,835.70	3,480.09	2,998.59
87,350	87,400	3,024.46	2,602.46	3,180.21	2,765.35	90,350	90,400	3,154.66	2,720.06	3,331.41	2,882.95	93,350	93,400	3,284.86	2,837.66	3,482.61	3,000.55
87,400	87,450	3,026.63	2,604.42	3,182.73	2,767.31	90,400	90,450	3,156.83	2,722.02	3,333.93	2,884.91	93,400	93,450	3,287.03	2,839.62	3,485.13	3,002.51
87,450	87,500	3,028.80	2,606.38	3,185.25	2,769.27	90,450	90,500	3,159.00	2,723.98	3,336.45	2,886.87	93,450	93,500	3,289.20	2,841.58	3,487.65	3,004.47
87,500	87,550	3,030.97	2,608.34	3,187.77	2,771.23	90,500	90,550	3,161.17	2,725.94	3,338.97	2,888.83	93,500	93,550	3,291.37	2,843.54	3,490.17	3,006.43
87,550	87,600	3,033.14	2,610.30	3,190.29	2,773.19	90,550	90,600	3,163.34	2,727.90	3,341.49	2,890.79	93,550	93,600	3,293.54	2,845.50	3,492.69	3,008.39
87,600	87,650	3,035.31	2,612.26	3,192.81	2,775.15	90,600	90,650	3,165.51	2,729.86	3,344.01	2,892.75	93,600	93,650	3,295.71	2,847.46	3,495.21	3,010.35
87,650	87,700	3,037.48	2,614.22	3,195.33	2,777.11	90,650	90,700	3,167.68	2,731.82	3,346.53	2,894.71	93,650	93,700	3,297.88	2,849.42	3,497.73	3,012.42
87,700	87,750	3,039.65	2,616.18	3,197.85	2,779.07	90,700	90,750	3,169.85	2,733.78	3,349.05	2,896.67	93,700	93,750	3,300.05	2,851.38	3,500.25	3,014.59
87,750	87,800	3,041.82	2,618.14	3,200.37	2,781.03	90,750	90,800	3,172.02	2,735.74	3,351.57	2,898.63	93,750	93,800	3,302.22	2,853.34	3,502.77	3,016.76
87,800	87,850	3,043.99	2,620.10	3,202.89	2,782.99	90,800	90,850	3,174.19	2,737.70	3,354.09	2,900.59	93,800	93,850	3,304.39	2,855.30	3,505.29	3,018.93
87,850	87,900	3,046.16	2,622.06	3,205.41	2,784.95	90,850	90,900	3,176.36	2,739.66	3,356.61	2,902.55	93,850	93,900	3,306.56	2,857.26	3,507.81	3,021.10
87,900	87,950	3,048.33	2,624.02	3,207.93	2,786.91	90,900	90,950	3,178.53	2,741.62	3,359.13	2,904.51	93,900	93,950	3,308.73	2,859.22	3,510.33	3,023.27
87,950	88,000	3,050.50	2,625.98	3,210.45	2,788.87	90,950	91,000	3,180.70	2,743.58	3,361.65	2,906.47	93,950	94,000	3,310.90	2,861.18	3,512.85	3,025.44
88,000						91,000						94,000					
88,000	88,050	3,052.67	2,627.94	3,212.97	2,790.83	91,000	91,050	3,182.87	2,745.54	3,364.17	2,908.43	94,000	94,050	3,313.07	2,863.14	3,515.37	3,027.61
88,050	88,100	3,054.84	2,629.90	3,215.49	2,792.79	91,050	91,100	3,185.04	2,747.50	3,366.69	2,910.39	94,050	94,100	3,315.24	2,865.10	3,517.89	3,029.78
88,100	88,150	3,057.01	2,631.86	3,218.01	2,794.75	91,100	91,150	3,187.21	2,749.46	3,369.21	2,912.35	94,100	94,150	3,317.41	2,867.06	3,520.41	3,031.95
88,150	88,200																

## 2001 Tax Table—Continued

If line 13 (ND taxable income) is—		And you are—				If line 13 (ND taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—					
<b>95,000</b>						<b>98,000</b>					
95,000	95,050	3,356.47	2,902.34	3,565.77	3,071.01	98,000	98,050	3,486.67	3,019.94	3,716.97	3,201.21
95,050	95,100	3,358.64	2,904.30	3,568.29	3,073.18	98,050	98,100	3,488.84	3,021.90	3,719.49	3,203.38
95,100	95,150	3,360.81	2,906.26	3,570.81	3,075.35	98,100	98,150	3,491.01	3,023.86	3,722.01	3,205.55
95,150	95,200	3,362.98	2,908.22	3,573.33	3,077.52	98,150	98,200	3,493.18	3,025.82	3,724.53	3,207.72
95,200	95,250	3,365.15	2,910.18	3,575.85	3,079.69	98,200	98,250	3,495.35	3,027.78	3,727.05	3,209.89
95,250	95,300	3,367.32	2,912.14	3,578.37	3,081.86	98,250	98,300	3,497.52	3,029.74	3,729.57	3,212.06
95,300	95,350	3,369.49	2,914.10	3,580.89	3,084.03	98,300	98,350	3,499.69	3,031.70	3,732.09	3,214.23
95,350	95,400	3,371.66	2,916.06	3,583.41	3,086.20	98,350	98,400	3,501.86	3,033.66	3,734.61	3,216.40
95,400	95,450	3,373.83	2,918.02	3,585.93	3,088.37	98,400	98,450	3,504.03	3,035.62	3,737.13	3,218.57
95,450	95,500	3,376.00	2,919.98	3,588.45	3,090.54	98,450	98,500	3,506.20	3,037.58	3,739.65	3,220.74
95,500	95,550	3,378.17	2,921.94	3,590.97	3,092.71	98,500	98,550	3,508.37	3,039.54	3,742.17	3,222.91
95,550	95,600	3,380.34	2,923.90	3,593.49	3,094.88	98,550	98,600	3,510.54	3,041.50	3,744.69	3,225.08
95,600	95,650	3,382.51	2,925.86	3,596.01	3,097.05	98,600	98,650	3,512.71	3,043.46	3,747.21	3,227.25
95,650	95,700	3,384.68	2,927.82	3,598.53	3,099.22	98,650	98,700	3,514.88	3,045.42	3,749.73	3,229.42
95,700	95,750	3,386.85	2,929.78	3,601.05	3,101.39	98,700	98,750	3,517.05	3,047.38	3,752.25	3,231.59
95,750	95,800	3,389.02	2,931.74	3,603.57	3,103.56	98,750	98,800	3,519.22	3,049.34	3,754.77	3,233.76
95,800	95,850	3,391.19	2,933.70	3,606.09	3,105.73	98,800	98,850	3,521.39	3,051.30	3,757.29	3,235.93
95,850	95,900	3,393.36	2,935.66	3,608.61	3,107.90	98,850	98,900	3,523.56	3,053.26	3,759.81	3,238.10
95,900	95,950	3,395.53	2,937.62	3,611.13	3,110.07	98,900	98,950	3,525.73	3,055.22	3,762.33	3,240.27
95,950	96,000	3,397.70	2,939.58	3,613.65	3,112.24	98,950	99,000	3,527.90	3,057.18	3,764.85	3,242.44
<b>96,000</b>						<b>99,000</b>					
96,000	96,050	3,399.87	2,941.54	3,616.17	3,114.41	99,000	99,050	3,530.07	3,059.14	3,767.37	3,244.61
96,050	96,100	3,402.04	2,943.50	3,618.69	3,116.58	99,050	99,100	3,532.24	3,061.10	3,769.89	3,246.78
96,100	96,150	3,404.21	2,945.46	3,621.21	3,118.75	99,100	99,150	3,534.41	3,063.06	3,772.41	3,248.95
96,150	96,200	3,406.38	2,947.42	3,623.73	3,120.92	99,150	99,200	3,536.58	3,065.02	3,774.93	3,251.12
96,200	96,250	3,408.55	2,949.38	3,626.25	3,123.09	99,200	99,250	3,538.75	3,066.98	3,777.45	3,253.29
96,250	96,300	3,410.72	2,951.34	3,628.77	3,125.26	99,250	99,300	3,540.92	3,068.94	3,779.97	3,255.46
96,300	96,350	3,412.89	2,953.30	3,631.29	3,127.43	99,300	99,350	3,543.09	3,070.90	3,782.49	3,257.63
96,350	96,400	3,415.06	2,955.26	3,633.81	3,129.60	99,350	99,400	3,545.26	3,072.86	3,785.01	3,259.80
96,400	96,450	3,417.23	2,957.22	3,636.33	3,131.77	99,400	99,450	3,547.43	3,074.82	3,787.53	3,261.97
96,450	96,500	3,419.40	2,959.18	3,638.85	3,133.94	99,450	99,500	3,549.60	3,076.78	3,790.05	3,264.14
96,500	96,550	3,421.57	2,961.14	3,641.37	3,136.11	99,500	99,550	3,551.77	3,078.74	3,792.57	3,266.31
96,550	96,600	3,423.74	2,963.10	3,643.89	3,138.28	99,550	99,600	3,553.94	3,080.70	3,795.09	3,268.48
96,600	96,650	3,425.91	2,965.06	3,646.41	3,140.45	99,600	99,650	3,556.11	3,082.66	3,797.61	3,270.65
96,650	96,700	3,428.08	2,967.02	3,648.93	3,142.62	99,650	99,700	3,558.28	3,084.62	3,800.13	3,272.82
96,700	96,750	3,430.25	2,968.98	3,651.45	3,144.79	99,700	99,750	3,560.45	3,086.58	3,802.65	3,274.99
96,750	96,800	3,432.42	2,970.94	3,653.97	3,146.96	99,750	99,800	3,562.62	3,088.54	3,805.17	3,277.16
96,800	96,850	3,434.59	2,972.90	3,656.49	3,149.13	99,800	99,850	3,564.79	3,090.50	3,807.69	3,279.33
96,850	96,900	3,436.76	2,974.86	3,659.01	3,151.30	99,850	99,900	3,566.96	3,092.46	3,810.21	3,281.50
96,900	96,950	3,438.93	2,976.82	3,661.53	3,153.47	99,900	99,950	3,569.13	3,094.42	3,812.73	3,283.67
96,950	97,000	3,441.10	2,978.78	3,664.05	3,155.64	99,950	100,000	3,571.30	3,096.38	3,815.25	3,285.84
<b>97,000</b>						<div style="border: 1px solid black; border-radius: 50%; padding: 20px; text-align: center; width: fit-content; margin: 0 auto;"> <b>\$100,000 or over —</b>            use the  <b>Tax Rate Schedules</b>            on <a href="#">page 30</a> </div>					
97,000	97,050	3,443.27	2,980.74	3,666.57	3,157.81						
97,050	97,100	3,445.44	2,982.70	3,669.09	3,159.98						
97,100	97,150	3,447.61	2,984.66	3,671.61	3,162.15						
97,150	97,200	3,449.78	2,986.62	3,674.13	3,164.32						
97,200	97,250	3,451.95	2,988.58	3,676.65	3,166.49						
97,250	97,300	3,454.12	2,990.54	3,679.17	3,168.66						
97,300	97,350	3,456.29	2,992.50	3,681.69	3,170.83						
97,350	97,400	3,458.46	2,994.46	3,684.21	3,173.00						
97,400	97,450	3,460.63	2,996.42	3,686.73	3,175.17						
97,450	97,500	3,462.80	2,998.38	3,689.25	3,177.34						
97,500	97,550	3,464.97	3,000.34	3,691.77	3,179.51						
97,550	97,600	3,467.14	3,002.30	3,694.29	3,181.68						
97,600	97,650	3,469.31	3,004.26	3,696.81	3,183.85						
97,650	97,700	3,471.48	3,006.22	3,699.33	3,186.02						
97,700	97,750	3,473.65	3,008.18	3,701.85	3,188.19						
97,750	97,800	3,475.82	3,010.14	3,704.37	3,190.36						
97,800	97,850	3,477.99	3,012.10	3,706.89	3,192.53						
97,850	97,900	3,480.16	3,014.06	3,709.41	3,194.70						
97,900	97,950	3,482.33	3,016.02	3,711.93	3,196.87						
97,950	98,000	3,484.50	3,017.98	3,714.45	3,199.04						

\*If a Qualifying widow(er), use the Married filing jointly column.



## 2001 Form ND-1 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

### Single

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

Over	But not over				
\$ 0	\$ 27,050	.....	2.1%	of North Dakota taxable income	
27,050	65,550	.....	\$ 568.05	+	3.92% of amount over \$ 27,050
65,550	136,750	.....	2,077.25	+	4.34% of amount over 65,550
136,750	297,350	.....	5,167.33	+	5.04% of amount over 136,750
297,350		.....	13,261.57	+	5.54% of amount over 297,350

### Married filing jointly and Qualifying widow(er)

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

Over	But not over				
\$ 0	\$ 45,200	.....	2.1%	of North Dakota taxable income	
45,200	109,250	.....	\$ 949.20	+	3.92% of amount over \$ 45,200
109,250	166,500	.....	3,459.96	+	4.34% of amount over 109,250
166,500	297,350	.....	5,944.61	+	5.04% of amount over 166,500
297,350		.....	12,539.45	+	5.54% of amount over 297,350

### Married filing separately

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

Over	But not over				
\$ 0	\$ 22,600	.....	2.1%	of North Dakota taxable income	
22,600	54,625	.....	\$ 474.60	+	3.92% of amount over \$ 22,600
54,625	83,250	.....	1,729.98	+	4.34% of amount over 54,625
83,250	148,675	.....	2,972.31	+	5.04% of amount over 83,250
148,675		.....	6,269.73	+	5.54% of amount over 148,675

### Head of household

#### If North Dakota

#### taxable income is:

#### Your tax is equal to:

Over	But not over				
\$ 0	\$ 36,250	.....	2.1%	of North Dakota taxable income	
36,250	93,650	.....	\$ 761.25	+	3.92% of amount over \$ 36,250
93,650	151,650	.....	3,011.33	+	4.34% of amount over 93,650
151,650	297,350	.....	5,528.53	+	5.04% of amount over 151,650
297,350		.....	12,871.81	+	5.54% of amount over 297,350

Help Promote and Develop Watchable Wildlife  
Opportunities in North Dakota  
Contribute to the  
**Watchable Wildlife Fund**

Photo by Chris Grondahl

North Dakota's unique landscapes provide wildlife viewers with extensive outdoor opportunities. Each place offers something special and leaves you with a story to tell. It simply depends on when .... and .... where you go looking.

Support North Dakota's

# Watchable Wildlife Fund

**To contribute, see your state tax form  
or consult your tax preparer.**

## **Your Contributions Have Helped Fund:**

- Outdoor Wildlife Learning Sites (OWLS)
- Bluebird Conservation Workshops and Bluebird Trails
- Cross Ranch State Park Nature Center
- Nursing Home Bird Feeder Project in Over 100 ND Communities
- Endangered Species Habitat Protection Projects
- Outdoor and Wildlife Photography Workshops
- Wildlife Viewing Guides for North Dakota
- Grants to Scouts and Other Civic Organizations for Wildlife Projects
- Watchable Wildlife Workshops
- Educational Wildlife Programs to Schools and Communities
- Grants to Wildlife Rehabilitators
- Winter Bird Feeding Survey and Workshops

The Watchable Wildlife Fund is a program of the North Dakota Game and Fish Department. All contributions are tax deductible.

For more information, contact:  
North Dakota Game and Fish Department  
100 N. Bismarck Expressway  
Bismarck, ND 58501  
701-328-6300



# How to assemble your return

To assist us in processing your return as efficiently as possible, please assemble your documents in the order shown in the list below.

1. Form ND-1.
2. Schedule ND-1NR, if required.
3. Schedule ND-1FA, if required.
4. Schedule ND-1CR, if required.
5. All other official North Dakota schedules and forms required to be attached (except Form 101).
6. Form W-2s and Form 1099s.
7. Copy of federal tax return.
8. Supporting statements required in instructions.
9. Copy of other state's return, if Schedule ND-1CR was completed.
10. Copy of federal extension form or Form 101, if applicable.

Enclose your check or money order made payable to **State Tax Commissioner**. DO NOT send cash.

# Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s and any Form 1099 showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return—see **Copy of federal return** on page 7.
- Sign your return. If filing a joint return, your spouse also must sign. **IMPORTANT:** Any return missing a signature will be returned to the taxpayer.
- Use adequate postage.
- Make a copy of the return for your records.



## Filing Tip:

*Make sure you sign your return. If you and your spouse are filing jointly, both of you must sign. And, if you paid someone to prepare your return, make sure the preparer signs the return too.*

# Need help with your federal return?

If you need federal tax forms, have federal tax questions, or would like to find out where you can find IRS walk-in services, you may contact the IRS in one of the following ways.

## Telephone assistance

- **Federal tax questions** ..... **1-800-829-1040**  
**TTY/TDD** ..... **1-800-829-4059**

This is the IRS's toll-free number. Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your return, or have questions on other federal tax matters.

- **Ordering forms and publications** ..... **1-800-829-3676**

Call this number to order federal tax forms and informational publications.

- **Recorded tax and refund information** ..... **1-800-829-4477**

Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 4 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

## Web site

Access the IRS's Web site 24 hours a day, 7 days a week ..... [www.irs.gov](http://www.irs.gov)

## Walk-in service

In North Dakota, walk-in services are available Monday through Friday, 8:00 a.m. to 4:30 p.m., at the following IRS office locations:

### Bismarck

Dacotah Foundation Building  
Suite 7A  
600 South 2nd Street

### Fargo

Federal Building  
Room 470  
657 2nd Avenue North

### Grand Forks

Federal Building  
Room 137  
102 North 4th Street

### Minot

Federal Building  
Room 311 or 312  
100 1st Street Southwest



# Need forms or assistance?

If you need a form or schedule not included in this booklet, or if you have a question about preparing your North Dakota return . . .

## Call

Toll free (within North Dakota)—

**1-800-638-2901**

In the Bismarck-Mandan area, or  
from outside North Dakota—

- Questions: (701) 328-1032
- Forms: (701) 328-3450

If speech or hearing impaired—call us through Relay  
North Dakota—

1-800-366-6888 (*Ask for 1-800-638-2901*)

## Visit our Web site

On our Web site, you will find the following resources:

- Tax forms
- Income tax guidelines
- Electronic filing information
- Income tax statutes
- Calendar of due dates, public meetings, and workshops
- Press releases
- On-line message service

Our Web site address is:

[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)

## Come in to see us

Stop in to see us in person at our main office in  
Bismarck. You will find us in the—

Individual Income Tax Section  
State Capitol, 16th Floor  
Monday through Friday  
8:00 a.m. to 5:00 p.m.

## Write

Office of State Tax Commissioner  
State Capitol, 16th floor  
600 East Boulevard Avenue  
Bismarck, ND 58505-0599

## E-mail us

Request forms, ask us a question, or send a message to  
us via e-mail at:

[individualtax@state.nd.us](mailto:individualtax@state.nd.us)

Or go to our Web site at:

[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com) (click on **Feedback**)

## Fax

You may fax your request or question to (701) 328-3700.

## Need to obtain a copy of your return or other information?

To obtain a copy of your return or information about your estimated tax payments, etc., you must submit a written request (by mail or fax) to our office. Include the following items in your request:

- Your name(s) and current address.
- Your social security number(s).
- Daytime telephone number.
- Description of the information desired.
- Tax year(s) involved.
- Your signature(s).

Our mailing address and fax number are shown above.

## Need to check the status of your refund?

Call our office at (701) 328-3450 to check the status of your refund. If you chose direct deposit, please check with your bank first to see if your refund has been deposited into your account before calling our office. If you do call our office, please have the following information available:

- Your name.
- Your social security number.
- Your filing status from your return.
- **Exact** amount of your refund.

The above information must match our records or no information will be released.

*Allow 6 weeks after filing your return before calling us about your refund.*